Growing Forward

2011 AgriStability and AgriInvest Program

Corporation/Co-operative and Special Individual Harmonized Form and Guide

British Columbia · Manitoba · Newfoundland Labrador · Nova Scotia · New Brunswick / Nouveau-Brunswick · Yukon Government · Canada

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Catalogue No.: A120-14/2011E-PDF
ISSN: 1925-2153
AAFC No.: 11673E

Aussi offert en français sous le titre : *Programmes d'Agri-stabilité et d'Agri-investissement en 2011 : guide et formulaire harmonisés pour les sociétés, les coopératives et les particuliers de catégorie spéciale.*

Before You Start

This guide will help you complete the Harmonized AgriStability and AgriInvest Programs Statement A for Corporations, Co-operatives and Special Individuals found in the middle of this guide. These forms allow you to provide the information that is necessary to participate in the AgriStability and AgriInvest programs.

- **AgriStability** - a margin-based program that provides income support when a producer experiences larger income losses. Payments are based on a decline in your farm's current year margin compared to an average historical margin.
- **AgriInvest** – a savings account for producers that provides flexible coverage for small income declines and supports investments that help mitigate risks or improve market income. Benefits are calculated on the basis of Allowable Net Sales (ANS).

You can choose to participate in AgriInvest only, AgriStability only, or both programs together, depending on the business risk management needs of your farm.

This guide contains important information and instructions on how to apply for the AgriStability and AgriInvest programs. To ensure your forms are filled out correctly, and your benefits are calculated accurately, it is important that you carefully review the information in this guide.

The information contained in this guide is accurate at the time of printing, but may be subject to change. This guide contains general information only and is not intended to be a substitute for legislation. Where a discrepancy exists between the information in this guide and the program authorities (the Growing Forward Agreement and related Program Guidelines) the program authorities will take precedence in all cases.

For additional and updated information visit the program Web sites or call the toll-free line at **1-866-367-8506**

Is this guide for you?

This form and guide are to be used in the provinces of British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, and the Yukon by:

- Corporations
- Co-operatives
- Communal organizations
- Limited partnerships that are applying as an entity
- Trusts
- Non-residents
- Status Indians who are exempt from the Income Tax Act
- Band farms
- Estates of deceased participants (rights and things only)

Note: Although provincial delivery of AgriStability for British Columbia began with the 2009 program year, producers in British Columbia continue to use these forms and guide to participate.

If your farming operation is in Alberta, Ontario, Prince Edward Island, Saskatchewan, or Quebec, do not use these forms. To request a copy of the forms and guide used in your province, contact your provincial administration at one of the numbers listed on page 2.

If you have questions about your participation in the AgriInvest program, contact the federal administration at **1-866-367-8506**. AgriInvest is delivered by the federal administration in all provinces except Quebec.

For information on the AgriStability and AgriInvest programs contact:

Federal Administration Contact Information

Program Administration
P.O. Box 3200
Winnipeg, MB R3C 5R7
Telephone: 1-866-367-8506
Calling from outside of Canada: 204-926-9650

Web sites:

- www.agr.gc.ca/agristability
- www.agr.gc.ca/agriinvest

Program Handbooks providing details on eligibility, program deadlines, and program policies for both AgriStability and AgriInvest can be found on these Web sites.

Provincial Administration Contact Information

For Alberta, contact:

Agriculture Financial Services Corporation
5718-56th Avenue
Lacombe AB T4L 1B1
Telephone: 1-877-899-2372
Fax: 403-782-8348
Email: AgriStability@AFSC.ca
Web site: www.afsc.ca

For British Columbia, contact:

British Columbia Ministry of Agriculture
AgriStability Administration
200-1690 Powick Rd
Kelowna BC V1X 7G5
Toll Free: 1-877-343-2767
Toll Free Fax: 1-877-605-8467
E-mail: Agristability@gov.bc.ca
Web site: www.agf.gov.bc.ca/Agristability

For Ontario, contact:

Agricorp
1 Stone Road West
Box 3660, Stn. Central
Guelph ON N1H 8M4
Telephone: 1-888-247-4999
Fax: 519-826-4334
Email: contact@agricorp.com
Web site: www.agricorp.com

For Prince Edward Island, contact:

P.E.I. Agricultural Insurance Corporation
29 Indigo Crescent (building 19)
P.O. Box 1600
Charlottetown PE C1A 7N3
Telephone: 902-620-3091
Fax: 902-368-6677

For Quebec, contact:

La Financière agricole du Québec
Telephone: 1-800-749-3646
Web site: www.fadq.qc.ca

For Saskatchewan, contact:

Saskatchewan Crop Insurance Corporation
P.O. Box 3000
484 Prince William Drive
Melville, SK S0A 2P0
Toll Free: 1-866-270-8450
Fax: 1-888-728-0440
Email: AgriStability@scic.gov.sk.ca
Web site: www.saskcropinsurance.com

Where to Mail Your Forms

All participants (except Status Indians) mail your forms to:

Winnipeg Tax Centre
66 Stapon Road
Winnipeg, MB R3C 3M2

If you farm on a reserve in Canada and you are exempt from filing an income tax return, send your completed form directly to the administration at the address listed on page 1 or 2, not the Winnipeg Tax Centre.

How to submit additional information for AgriStability and AgriInvest

If you are sending additional information to be used in processing your AgriStability and AgriInvest form, do not submit this information with your Statement A to the Winnipeg Tax Centre. Instead, you must complete the *AgriStability and AgriInvest Additional Information and Adjustment Request form* found in the middle of this guide. Attach your correspondence to this form and send it directly to your administration at the address provided on the form.

Additional copies of this form can be obtained by calling toll–free 1-866-367-8506, or by visiting the program Web sites at www.agr.gc.ca/agristability, and www.agr.gc.ca/agriinvest.

Please see "Requesting an Adjustment" on page 7 for further information.

AgriStability and AgriInvest Deadline

For program purposes, the non-penalty deadline to submit your 2011 AgriStability and AgriInvest form is **September 30, 2012**. For more information on deadlines, see "Important Filing and Deadline Information for AgriInvest and AgriStability" on page 6.

Do You Need More Information?

If you have questions about your participation in AgriStability:

- Contact the federal administration at the address listed on page 1 if you farm in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, or the Yukon.
- Contact your provincial administration at the address provided on page 2 if you farm in British Columbia. If you have questions or adjustments related to your participation prior to 2009 (ie.: 2003 to 2008), contact the federal administration at the address listed on page 1.

If you have questions about your participation in the AgriInvest program:

- Contact the federal administration at the address listed on page 1. AgriInvest is delivered by the federal administration in all provinces except Quebec.

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Chapter 1: Introduction to the AgriStability and AgriInvest programs

As a program participant, you are responsible for knowing program deadlines and understanding program policies. Information on deadlines and policies can be found on the program Web sites or in the program handbooks.

Who Is Eligible?

AgriStability

Generally, you are eligible to participate in AgriStability if you meet all of the following criteria for the 2011 program year:

- You file a Canadian Income Tax return reporting eligible farming business income (or loss). If you farm on a reserve in Canada and are exempt from filing an income tax return, please refer to the "Status Indians" section further on this page;
- You have completed a minimum of six consecutive months of farming activity;
- You have completed a production cycle; and
- You met all program requirements by the established deadlines.

Note: The requirements to complete six consecutive months of farming activity and a production cycle may be waived if, in the opinion of the administration, they could not be completed for reasons beyond your control.

AgriInvest

Generally, you are eligible to participate in AgriInvest if you meet all of the following criteria for the 2011 program year:

- You file a Canadian income tax return reporting eligible farming business income (or loss). If you farm on a reserve in Canada and are exempt from filing an income tax return, please refer to the "Status Indians" section further on this page; and
- You met all program requirements by the established deadlines.

Other eligibility information

Crop Share: Tenants in a crop share are eligible to apply for AgriStability and AgriInvest. Landlords are eligible if the arrangement constitutes a joint venture.

See page 12 for more information on landlords and tenants.

Status Indians: You are eligible to participate if you carry on the business of farming on a reserve in Canada, and are exempt from filing income tax returns. In order to participate, you must submit the information you would otherwise have reported for tax purposes for the program year and, for AgriStability purposes, the reference years.

Status Indians are deemed to have a December 31 fiscal year-end, and are required to provide a Social Insurance Number (SIN) or business number.

For more information on how to submit your form as a Status Indian, refer to the information on page 2 or contact the administration.

General Information

If you have one farming operation (a single farm or a partnership): complete the Statement A. The Statement A is located in the middle of this guide.

Member of a Partnership: Each partner in a partnership must complete and submit separate AgriStability and AgriInvest program forms, reporting 100% of the partnership's income and expense information.

Multiple Operations: If you are involved in multiple farming operations, complete a Statement A for one operation and a separate Statement B for each additional operation. Assign an operation number to each additional operation.

If you require a Statement B but did not receive one in your package, call the administration toll-free at **1-866-367-8506**.

Important Filing and Deadline Information for AgriInvest and AgriStability

To participate in AgriInvest, you must submit the Statement A to the Winnipeg Tax Centre by September 30, 2012 (except Status Indians who submit their forms directly to the administration). Late filed AgriInvest forms will be accepted until December 31, 2012. However, your maximum matchable deposit will be reduced by 5% for each month (or part of a month) your form is received after the initial deadline of September 30, 2012. Forms will not be accepted after December 31, 2012.

To participate in AgriStability, you must submit the Statement A to the Winnipeg Tax Centre by September 30, 2012 (except Status Indians who submit their forms

directly to the administration). Late filed AgriStability forms will be accepted until December 31, 2012. However, your AgriStability benefits will be reduced by $500 for each month (or part of a month) your form is received after the initial deadline of September 30, 2012. If the late-filing penalty is more than the payment amount, your payment will be reduced to zero. The rest of the reduction will not be applied to any other program year. Forms will not be accepted after December 31, 2012.

If you received an AgriStability Interim Payment or a Targeted Advance Payment for the 2011 program year, you must submit your 2011 AgriStability form to the Winnipeg Tax Centre by December 31, 2012 (except Status Indians who submit their forms directly to the administration). Failure to submit your 2011 AgriStability form by the deadline will put you into an automatic overpayment position and you will be required to repay any benefits you received through the Interim Payment or Targeted Advance Payment.

Note: If a deadline falls on a Saturday, Sunday, or statutory holiday, you have until the next business day to submit the form.

Chapter 2: Participating in AgriStability and AgriInvest

You can choose to participate in AgriInvest only, AgriStability only, or both programs together, depending on the business risk management needs of your farm.

AgriInvest

To participate in AgriInvest, complete sections 1-6 of the form found in the middle of this guide by the deadline.

AgriInvest Benefit Calculations

The AgriInvest program is a voluntary program that provides coverage for small income declines and supports investments that help mitigate risk or improve market income. You can deposit money annually into an AgriInvest account and receive matching government contributions. You can withdraw funds when you need them. AgriInvest deposits are based on a percentage of your Allowable Net Sales (ANS). ANS is your total allowable Commodity Sales and Program Payments minus your total allowable Commodity Purchases and Repayment of Program Benefits.

Once the administration has calculated your ANS using the information on your Statement A, you will receive a Deposit Notice outlining your deposit options.

AgriStability

To participate in AgriStability, you must complete and submit all sections (1-12) of the form found in the middle of this guide by the deadline. To be eligible, you must have already signed up for the program and paid your fee (shown on your annual Enrolment Notice) by the deadline indicated on your Enrolment Notice.

AgriStability Benefit Calculations

AgriStability benefits are based on margins. A margin is the difference between your allowable income and your allowable expenses. Generally, an AgriStability payment is triggered when your margin in the program year declines more than 15% below your reference margin. For more information on margins, and how AgriStability payments are calculated, see the *AgriStability Program Handbook*.

After processing your forms, your administration will send you a Calculation of Program Benefits (COB). If you had a margin decline, you may be eligible to receive government benefits, which will be paid to you directly.

AgriStability Program Fee

AgriStability participants are required to pay an annual fee to participate in the program. The amount of the fee is $4.50 for every $1000.00 of contribution reference margin protected (based on coverage of 85% of your margin). There is a minimum fee of $45.00.

For more information on program fees and participation rules, refer to your Enrolment Notice or see the *AgriStability Program Handbook*.

Administrative Cost Share (ACS)

There is an annual charge of $55 per AgriStability participant for administration costs payable to your administration. Contact your administration for details on how to pay your AgriStability ACS.

Requesting an Adjustment

For important information on requesting an adjustment or submitting additional information, see "How to submit additional information for AgriStability and AgriInvest" on page 2.

For security reasons, a change of mailing address must be received either a) in writing and signed by the participant; or

b) over the phone, once the caller's identity has been verified.

If the adjustment you submit affects your taxable income, the administration may require that the adjustment be accepted by the Canada Revenue Agency (CRA) before it is accepted for AgriStability and AgriInvest program purposes (excluding Status Indians).

For more information on AgriStability and AgriInvest program adjustments, please see the program Handbooks, available from the administration or from the program Web sites.

Participants in Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, or the Yukon submit all adjustments to your AgriStability and AgriInvest form directly to the federal administration at the address listed on page 1 .

Participants in British Columbia submit all adjustments to sections 1-6 of your AgriStability and AgriInvest form to both the federal administration and your provincial administration at the addresses listed on pages 1 and 2.

Submit all adjustments to sections 7-12 of your AgriStability and AgriInvest form to your provincial administration only.

Note: All AgriStability adjustments pertaining to program years prior to 2009 (i.e., 2003 to 2008) should continue to be directed to the federal administration.

Personal Information

Please refer to the "Confidential Information and Participant Consent" on page 6 of the Statement A for complete information on the consent on information sharing.

The *Privacy Act* provides individuals with the right to access their personal information held by the Government of Canada and if necessary, to make any corrections to their information. Requests for access or corrections are to be made in writing and sent to the Access to Information and Privacy Coordinator at:

Agriculture and Agri-Food Canada
Room 264, 5th Floor
1341 Baseline Road, Tower 4
Ottawa, ON K1A 0C5
Telephone: 613-773-1386
Fax: 613-773-1380

General inquiries regarding privacy of personal information may be made to the Office of the Privacy Commissioner (OPC) at:

Office of the Privacy Commissioner General Inquiries

For all general inquiries, please contact:
Toll-free: 1-800-282-1376
Phone: (613) 947-1698
Fax: (613) 947-6850
TTY: (613) 992-9190
Web site: www.privcom.gc.ca/

OPC hours of service are from 8:30 am to 4:30 pm.

If you would like to register a complaint under the Privacy Act, please submit it to the OPC in writing at the following address:

Office of the Privacy Commissioner

112 Kent Street
Place de Ville
Tower B, 3rd Floor
Ottawa, ON K1A 1H3

Please include your full contact details in your letter, including your name, address and the telephone number where you can be reached, and provide as much detail as possible about your complaint.

Note: The Office of the Privacy Commissioner does not process complaints via e-mail. Please submit your complaint by mail.

Chapter 3: Completing Your Forms

Section 1: Participant Information

Participant Name and Address

Enter your name and address. In accordance with Treasury Board Policy, program benefits must be mailed directly to the participant, and not to a form preparer or other representative.

Contact Person

Complete this area if someone else (such as your spouse, common-law partner, or accountant) has your consent to provide or ask for more information concerning the AgriStability and AgriInvest programs on your behalf. The administration will communicate with your contact person as the first point of contact. Written correspondence will be sent to you and your contact person.

Enter complete contact person information, including first and last name of your contact person, their business name (if applicable) and their daytime phone number.

You must provide complete contact person details each time you submit a form. To ensure the administration has the most current contact person information, any contact person information you previously provided will be replaced with new information you include on this form. Contact person details will not be carried forward from a previous year. If you leave this area blank, we will contact you directly if we require additional information.

By providing a contact person's name, you are authorizing both the AgriInvest and AgriStability programs to receive information from, and to disclose information to, the contact person, and to make changes to your forms as directed by the contact person.

Indicate if you want a copy of your Calculation of Program Benefits (COB) automatically mailed to your contact person.

Section 2: Participant Profile

Enter the Participant Identification Number (PIN), which can be found on your Enrolment Notice (EN). If you participated previously in the Canadian Agricultural Income Stabilization (CAIS) program, this number will be the same as your CAIS PIN. If you cannot locate your PIN, contact your administration.

Enter your Social Insurance Number (SIN) in the space provided (if filing as an individual).

Enter your business number (BN) for the corporate income tax account in the space provided.

Enter your business number if you are a limited partnership who is applying as an entity.

Trusts should enter the account number assigned by the Canada Revenue Agency (CRA).

Enter the Trust number if filing as a communal organization.

Indicate the type of farming arrangement(s) for this farming operation:

- Corporation - The farming business is an incorporated entity, is beneficially owned by its shareholders, and reports its farming income on a corporate tax return.
- Co-operative - The farming business is an incorporated entity, is beneficially owned by its members, and reports its farming income on a corporate tax return.
- Communal organization - The farming business is carried on as a communal organization which reports farming income on a Trust tax return.
- Member of a partnership - All or part of the farming business is carried on with other partners and;
  - the income and expenses are reported under the partnership's name;
  - each member reports their allocation of the partnership's net income/loss to the Canada Revenue Agency (CRA).
- Limited Partnership - For program purposes, a limited partnership may apply as an entity. Alternatively, the partners in a Limited Partnership may apply as individuals using the AgriStability and AgriInvest harmonized form for Individuals. Partners in a Limited Partnership cannot apply as both an entity and as individuals.
- Trust - The farming business is carried on by a trust holding property and reporting farming income on a trust tax return. In this case the trust, rather than the individual beneficiaries, must participate in AgriStability and/or AgriInvest.
- Status Indian - If you are a Status Indian who carries on the business of farming on a reserve, check this box. You must provide your Band number.
- Band farm - If the farming business is operating as a Status Indian Band farm, check this box. You must provide your Band number.

Province/Territory of Main Farmstead

Enter the province/territory where all or the majority of the gross farming income was earned over the previous 5 years. For more information on determining the province of main farmstead and multi-jurisdiction farms, please see the program handbooks.

Deceased Participant

If the participant is deceased, enter the date of death. If farming business income or loss was reported on the deceased participant's T1 tax return, prepare the program forms:

- in the name of the individual, noting "Estate" in the name and address area;
- using income/expenses reported on the individual's final 2011 T1 tax return(s).

Attach a copy of the individual's death certificate and the probated will (or letters of Administration) to the *AgriStability and AgriInvest Additional Information and Adjustment Request Form* and send it to the administration at the same time you submit your Statement A. This form can be found in the middle of this guide along with the Statement A.

If the farming business was continued by the surviving spouse (or a spousal trust), prepare an additional program form:

- in the name of the surviving spouse or spousal trust;
- using the income/expenses from the spouse's 2011 T1 tax return.

Production Cycle

Indicate whether you have completed a production cycle on at least one of the commodities you produce. If "No", you must have been prevented from completing a production cycle due to disaster circumstances in order to be eligible for AgriStability.

You do not need to complete a production cycle to be eligible for AgriInvest.

Federal Public Office Holder or Employee of Agriculture and Agri-Food Canada (AAFC)

If the participant or any party involved in the preparation of this form is a current or former federal public office holder or employee of AAFC, answer "Yes" to this question. If the participant is a corporation, co-operative/ commune, or a partner in a partnership, indicate "Yes" if one or more shareholders, members, or partners are a current or former federal public office holders or employees of AAFC.

Location Of Main Farmstead

A comprehensive list of provincial jurisdictions (Rural Municipalities, Counties, Districts, etc.) can be found in the Regional Code List starting on page 66 of this guide.

Note: Producers in Newfoundland and Labrador are not required to complete this section.

Combining Under the AgriStability Program

For AgriStability purposes, it may be necessary to combine operations that report separately for tax purposes under the whole farm approach. This approach ensures only actual income declines, and not financial accounting procedures, trigger a payment. Generally, you should answer "Yes" to this question if you are applying for an operation that:

- is not legally, financially, or operationally independent from another one; or
- has engaged in significant transactions not at fair market value.

Individuals or members in a partnership do not need to be combined. Further details on combining or Whole Farm Approach are available in the *AgriStability Program Handbook.*

Operations that need to be combined cannot be processed until the necessary information from all operations is received.

Section 3: Identification

From this part of the Statement A and forward, provide information only about your main farming operation. If you have more than one operation, complete a Statement B for each additional operation. Identify each operation with successive operation numbers in the box at the top right-hand corner of each page.

If you previously participated in CAIS or AgriStability, be sure to number each operation in the same order that was used when you submitted this information in prior years.

Fiscal Period

Enter the operation's fiscal period. Report the year, month and day of the beginning and end of the farming operation's taxation year. The 2011 fiscal period must end in 2011.

Method of Accounting

If you file on the cash basis with the CRA, you must also file on the cash basis for the AgriStability and AgriInvest programs. Transfer the income and expenses from your Statement of Farming Activities onto the form as per the instructions in the guide.

If you file on the accrual basis with the CRA, you must also

file on the accrual basis for the AgriStability and AgriInvest programs. Transfer the income and expenses from your Statement of Farming Activities onto the form as per the instructions in the guide. You must also report the change between opening and closing inventory for each individual income and expense item.

Indicate if you were involved in any of the following for this particular operation:

- A member of a feeder association
- Crop share (landlord)
- Crop share (tenant)

Chapter 4: Reporting Your Income and Expenses

This section of the form is used to calculate your allowable net sales (ANS) for the AgriInvest program. ANS is allowable commodity sales and program payments, less allowable purchases and repayment of program benefits. For more information on ANS and the calculation of benefits under AgriInvest, visit the program Web site or see the *AgriInvest Program Handbook.*

This section of the form is also used to calculate the cash portion of your program year margin for the AgriStability program, before applying the accrual adjustments from sections 7-12 of the form. For more information on AgriStability margin calculations, visit the program Web site or see the *AgriStability Program Handbook.*

If you use the accrual method of accounting, all changes in opening and closing commodity inventories must be allocated to the applicable commodity code. Commodity sales are reduced by the amount of the opening inventory and increased by the amount of the closing inventory. If this year is your first year of farming, your opening inventory will be zero, so you will only add the closing inventory amount to your commodity sales.

To ensure your benefits for AgriInvest and/or AgriStability are calculated correctly, please read the following instructions carefully.

Report all of the income/expense items from your 2011 Statement of Farming Activities on Statement A or B along with their designated codes. Codes not printed on the form are either included in the guide instructions or listed in the Commodity List and the Program Payment List at the back of the guide. Because codes can be added or removed each year from the code lists, it is important to check the lists when entering your information to ensure you are using a valid code.

Please round all figures to the nearest dollar.

Section 4: Income

To be eligible for coverage under AgriStability and AgriInvest, farming income must result from the production and sale of an eligible commodity that is an agricultural product, either plant or animal, that is produced in a farming business. Some commodities that are considered agricultural commodities for tax purposes are not eligible for coverage under the AgriStability and AgriInvest programs. These include but are not limited to:

- aquaculture
- trees sold for use in reforestation
- wood sales
- peat moss
- income or expenses generated from wild game reserves

Note: Hunt farms, which are distinguished from wild game reserves, are eligible. Sales and purchases of domesticated livestock in the operation of a hunt farm (where permitted by law) are allowable,provided the animals have had an appreciable gain. Exclude amounts related to any ancillary services (e.g. food, lodging, hospitality, etc.). If you operate a hunt farm, contact your administration for information on how to apply.

If you produce both eligible and ineligible commodities on your farm:

- Report the income from ineligible commodities on line 9600; and
- Report income from eligible commodities using the appropriate commodity codes (found at the back of this guide) on the Commodity Sales and Program Payments section of this form. Report eligible commodity sales based on the point of sale criteria below.

Producers with supply managed commodities should consult the AgriStability and AgriInvest handbooks for treatment of these commodities under each program.

If you have questions about whether the commodity you produce is eligible for AgriStability and AgriInvest, contact your administration.

Point of Sale Guidelines

Because AgriInvest benefits are based on allowable net sales (ANS), it is necessary to determine the point at which the sale occurs. For AgriInvest purposes, the point of sale is determined by the following criteria:

- It is separate and identifiable from other producers' commodities;
- You produce it on your farm;
- You bear full risk for it; and
- You have a separate billing or accounting transaction that clearly shows the commodity sales value and any deductions from that value.

The point of sale occurs when your commodity is no longer identifiable as your own, and you are no longer at risk for the value of the commodity.

If your commodity sales meet these point of sale criteria, report the code, name, and gross sale amount of each commodity on the form.

Example:
You have seed potato sales of $50,000.
Report:
147 potatoes $50,000

If you received a cheque for a commodity sale that is **net** of expenses that are recognized in the calculation of farming income (or loss), report the sale to include the full value of the commodity.

Example:
Your receipt from the processor shows gross apple sales of $10,000, and pack and sell costs of $1,500, leaving you a net cheque of $8,500. Report $10,000 as your gross apple sales and $1,500 as an expense on line 9836, Commissions and levies.

If your commodity sales include amounts (recognized in calculating farming income or loss) that were incurred after the point of sale, you must adjust your sales to reflect the value of the commodity at the point of sale. Report any amounts incurred after the point of sale on line 575, Point of Sale Adjustments. This will ensure that your ANS are calculated correctly.

Example:
Your cash ticket from the elevator shows gross wheat sales of $7,000, freight charges of $1,500 and elevation charges of $300. Report the gross wheat sales of $7,000 as income. Report the freight charges of $1,500 and elevation charges of $300 as a point of sale adjustment on line 575 under Commodity Purchases and Repayment of Program Benefits (not under Allowable Expenses) because these expenses were incurred after you delivered your grain to the elevator (i.e. after the point of sale).

While point of sale adjustments are not a commodity purchase, you must report them in the Commodity Purchases and Repayment of Program Benefits section to ensure your allowable net sales (ANS) are calculated correctly for AgriInvest purposes.

Payment in Kind

If you give a commodity to another person as a payment-in-kind, report the value as a sale using the code for the commodity. If the payment was made to settle a business expense, also report the value as an offsetting expense.

Example:
You owed your landlord $1,000 for rent. Instead of cash, you pay him by giving him $1,000 worth of seed. Report the fair market value of the seed crops ($1,000) that you gave the landlord as a commodity sale. Report the $1,000 on line 9811 as a rental expense. We consider that you received rent in exchange for the seed.

Crop Share

Tenants in a crop share are eligible to apply for AgriStability and AgriInvest.

Landlords are eligible to apply for AgriStability and AgriInvest if the crop share arrangement constitutes a joint venture.

For AgriStability program purposes, a crop share arrangement qualifies as a joint venture if the landlord's share of the

allowable expenses (as reported to CRA) reasonably approximates their share of the allowable related income.

For AgriInvest program purposes, a crop share arrangement qualifies as a joint venture if the landlord's share of **eligible purchases** (as reported to CRA) reasonably approximates their share of the allowable related income.

Generally for AgriStability and AgriInvest eligible tenants and landlords must report only their respective shares of the allowable income and expenses.

Example 1:
You are a tenant in a crop share and take 60% of the income. Report 60% of the gross sales amounts under Commodity Sales and Program Payments.

Example 2:
You are a landlord where your crop share arrangement constitutes a joint venture. You take 40% of the income and pay 40% of the allowable expenses. Report 40% of the gross sales amounts under Commodity Sales and Program Payments. Report your 40% share of expenses under Allowable Expenses.

However, if you are a tenant and for tax purposes your gross sales must include your landlord's share of the crop, report your landlord's share as a commodity purchase using the code for the commodity, under Commodity Purchases and Repayment of Program Benefits. This will ensure your program benefits are calculated correctly.

Example:
You are a tenant in a crop share. You sell the crop and then pay the landlord 40% of the income from the sale. Report 100% of the gross sales amount under Commodity Sales and Program Payments and 40% of that amount under Commodity Purchases and Repayment of Program Benefits.

If you have income from crop share in addition to your sole proprietorship or entity, combine the totals from both onto one Statement.

Partners in a Crop Share

If you are in a crop share and you have income from a crop share that is separate from the partnership, complete a Statement A for one of the operations and a Statement B for the other. Otherwise, we will apply the partnership allocation to the crop share income.

Commodity Futures

Income transactions involving commodity futures may be reported as a commodity sale for AgriStability and AgriInvest purposes if:

- you reported the futures transaction as farming income (loss) for income tax purposes;
- the transaction involves a primary agricultural product that you produced on your farm; and
- the transaction is considered a hedging strategy, not speculation.

If your futures transactions meet the above criteria, then report them as follows:

- For futures transactions reported as a gross amount, report the income as a commodity sale using the code for the commodity. Report related purchases as a commodity purchase using the code for the commodity.
- For futures transactions reported as a net amount, report the net gain as a commodity sale using the code for the commodity. Report the net loss as a commodity purchase using the code for the commodity.

Report income from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as other farming income on line 9600. Report losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy as a non-allowable expense, on line 9896.

Cash Advances

Cash advances, as administered under the *Agricultural Marketing Programs Act*, are treated as a loan and therefore should not be reported as income for both income tax and AgriStability and AgriInvest purposes. However, for the fiscal period in which the sale occurs, include the full amount from the sale of your crops in your income.

Tree Production

Allowable items: Allowable tree production (excluding the non-allowable items listed below) must be generated through farming activity to be allowable for AgriStability and AgriInvest.

Farming activity includes the planting, nurturing and harvesting of trees, with significant attention paid to managing the growth, health, and quality of the trees. This activity can involve the regular seeding and harvesting of trees, shrubs, herbaceous perennials, or annuals, including ornamental, fruit, and Christmas trees.

These operations incur normal input and harvesting costs and the crop is considered an agricultural commodity. The income and expenses associated with these commodities is allowable and should be included as inventory on your AgriStability form.

Non-allowable items: Income, expenses, and inventories related to the production and/or harvesting of trees for use as the following are non-allowable for AgriStability and AgriInvest:

- firewood
- construction material
- poles or posts
- fibre, pulp and paper
- trees and seedlings destined for use in reforestation

Income from non-allowable items listed above must be reported as other farming income on line 9600 and will not be included in AgriStability or AgriInvest calculations, regardless of the activities used to produce them.

Woodlots

If you operated or regularly harvested a woodlot, include the sale of trees, lumber, logs, poles, or firewood in your income. This income is non-allowable income for AgriStability and AgriInvest program purposes, but it must be reported as a commodity sale, using code 259.

Livestock Producers

Include any insurance payments received for losses of livestock as part of the sale amount using the applicable livestock code.

If you received a Bovine Spongiform Encephalopathy (BSE) Recovery Program payment, report the amount you received using code 468.

Income Generated From the Use of Commodities

Generally, you include income generated from the use of commodities with commodity sales. For example, report income from stud fees with horse sales.

However, income generated from pollination services should be reported using code 376.

Custom Feedlot Operators

Custom feedlot operators are eligible for AgriInvest based on the value of allowable commodities they produce and feed to custom-fed livestock.

If your custom feeding invoices are **itemized:**

- Report allowable feed and protein supplements as a prepared feed sale under Commodity Sales and Program Payments using code 243;
- Report other charges itemized under Commodity Sales and Program Payments using code 576.

If your custom feeding invoices **are not itemized:**

- Report the total amount invoiced as a prepared feed sale under Commodity Sales and Program Payments using code 246. Seventy percent (70%) of this amount is included in the calculation of your ANS, as an allowable commodity sale.

PMU Contract Cancellation Income

Income received from the buy-out of PMU contracts is allowable to the extent it is paid in lieu of the commodity income otherwise receivable under the contract. Penalty fees and other compensation that may be paid in addition to the amount in lieu of commodity income are non-allowable.

Report amounts received for your Collection Agreement, Herd and Health payments, West Nile Reimbursement and Equine Placement Fund as allowable income using code 322. Report amounts received for the Business Planning Subsidy and capital costs as other farming income on line 9600.

Prescribed Drought Region (PDR) and Prescribed Flood Region (PFR)

Report the income you received from the sale of breeding animals as a commodity sale using the code for the commodity. Report the amount you deferred as a commodity purchase using the appropriate code from the list below.

When reporting the income that you deferred in a previous year, report the amount as a commodity sale using the appropriate code from the list below.

PDR/PFR/CFIA Deferred Livestock Codes	
Deferred bovine cattle	150
Deferred bison	151
Deferred goat	152
Deferred sheep	153
Deferred deer	154
Deferred elk	155
Deferred horse for PMU sales	156
Deferred other breeding animals	157

Canadian Food Inspection Agency (CFIA) - Destroying livestock

Report the full amount you received under the *Health of Animals Act* for destroying animals as a commodity sale (using codes 469, 479, 587 or 588 – CFIA payments). See further on this page for an explanation on how to report your CFIA payment using the CFIA codes. Report the amount of this payment you chose to deduct as a commodity purchase using one of the codes from the "PDR/PFR/CFIA Deferred Livestock Codes" chart on this page.

When reporting the amount you deducted in the previous year as income, report the amount as a commodity sale using the appropriate code from the "PDR/PFR/CFIA Deferred Livestock Codes" chart.

Insurance Proceeds for Allowable Items

Report insurance proceeds for allowable items such as fertilizers, chemicals, fuel, etc. using code 406.

Program Payments

Treatment of program payment income is determined by the type of loss you were compensated for.

For AgriInvest, your ANS only includes program payments that compensated you for the loss of an allowable commodity (i.e. AgriInsurance / production or crop insurance, hail insurance, private insurance for eligible commodities, or wild life damage compensation).

For AgriStability, your program year margin only includes payments that compensated you for the same type of loss covered under AgriStability.

Using Program Payment List A, found on page 36 and Program Payment List B, found on page 38 of this guide, report the name, program payment code, and the amount of each program payment found in the Program Payment Code Lists under Commodity Sales and Program Payments.

If the program payments on your Statement of Farming Activities have been reported net of expenses that are recognized in the calculation of farming income (loss), report the full amount of the payment.

Example:
You were entitled to a payment of $6,000 as proceeds from a hail insurance program for your wheat crop. The program deducted $2,000 in premiums, so the net cheque was for $4,000. Report $6,000 as an AgriInsurance (production/crop/hail insurance) program payment for grains, oilseeds, and special crops, using code 401. Report $2,000 as an allowable expense on line 9665, Insurance premiums (crop or production).

Report payments from programs that are not listed in Program Payment List A or B, on line 9540, Other program payments.

Canadian Food Inspection Agency (CFIA)

Only the portion of a CFIA payment that compensated you for the loss of an allowable commodity is included in the ANS calculation for AgriInvest.

Report the portion of a CFIA payment that compensated you for the loss of an allowable commodity using code 469, CFIA Payments for allowable commodities.

Report the portion of a CFIA payment that compensated you for the loss of a supply managed commodity using code 479, CFIA Payment for supply managed commodities.

Report the portion of a CFIA payment that compensated you for the loss of a commodity that is non allowable for

AgriStability or AgriInvest using code 587, CFIA payments for non allowable commodities. For example, you would use this code if you received a CFIA payment to compensate you for the loss of trees destined for use in reforestation.

Report the portion of a CFIA payment that compensated you for costs not directly related to a commodity loss, using code 588, CFIA payments for other amounts.

Payments from the AgriInvest and AgriStability Programs

For income tax purposes, the government contributions from AgriInvest payments and payments from the AgriInvest Kickstart program are considered investment income and should not be reported on this form.

Payments from AgriStability are considered farming income. Report the amount you received for AgriStability as Business Risk Management (BRM) and Disaster Assistance Payments, on line 9544.

Inventory Adjustments

Do not include current year inventory adjustments (mandatory or optional) as income. Report them on lines 9941 and 9942 on page 4 of the Statement A.

Other Farming Income

Report AgriInsurance (production or crop insurance) payments using the codes found in Program Payment List A on page 36. Do not report AgriInsurance (production/crop insurance) payments on lines 9540 or 9544.

Line 9540 - Other program payments

Report any payments from programs that are not listed on Program Payment List A or B found at the back of this guide, or are not listed under "Line 9544" below.

If you received an overpayment from any programs you report on this line, report the amounts you repaid on line 9896, Other (specify). See page 21 for details.

Line 9544 - Business Risk Management and Disaster Assistance Payments

Report payments you received from the following federal or provincial risk management and disaster assistance programs:

- The Canadian Agricultural Income Stabilization (CAIS) program and the AgriStability program, including interim or targeted advance payments.
- Canadian Farm Income Program (CFIP) in Saskatchewan, Manitoba, Nova Scotia, Quebec, Newfoundland and Labrador, New Brunswick, and Prince Edward Island.
- Whole Farm Insurance (WFIP) Program in British Columbia.
- Ontario Whole Farm Relief Program (OWFRP) and the Ontario Farm Income Disaster Program (OFIDP).

If you received an overpayment from the programs listed above, report any amount you repaid on line 9896, Other (specify).

Line 9574 – Resales, rebates, GST/HST for allowable expenses

Report the total resales and rebates of allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9575 – Resales, rebates, GST/HST for non-allowable expenses, recapture of capital cost allowance (CCA)

Report the total rebates of non-allowable expenses (including GST/HST rebates) unless you already reduced your expenses by these amounts.

Line 9601 - Agricultural contract work

Report the total of incidental farming income from such things as custom or contract work, harvesting, combining, crop dusting or spraying, seeding, drying, packing, cleaning, and treating seeds.

Do not include income received from farm machinery rental on this line. See line 9614, Machine rental.

If you are a custom feedlot operator, do not report your income on this line. See page 14 for instructions on reporting your custom feeding income.

For further information on custom work income, see the program Handbook.

Line 9605 - Patronage dividends

Report the total patronage dividends (other than those for consumer goods or services) you received during your 2011 fiscal period.

Line 9607 - Interest

Report any interest that was reported as farming business income for tax purposes.

Line 9610 - Gravel

Report the total amounts you received from the sale of soil, sand, gravel, or stone.

Line 9611 - Trucking (farm-related only)

Report any trucking that was reported as farming business income for tax purposes.

Line 9612 - Resales of commodities purchased

Report sales of commodities that you did not produce (i.e., bought for resale).

Report the corresponding purchases on line code 9827.

Line 9613 - Leases (gas, oil well, surface, etc.)

Report payments you received for leasing your farmland for petroleum or natural gas exploration.

Line 9614 - Machine rental

Report amounts you received from the rental of your farm machinery.

Line 9600 - Other (specify)

Report the total amount of all other types of farming income not listed on the form on line 9600. Then list them on the blank lines provided under it.

Report all ineligible farming income. Ineligible income includes, but is not limited to, aquaculture, trees sold for use in reforestation, wood sales, peat moss, and income generated from wild game reserves.

Section 5: Expenses

For AgriStability program purposes, there are two types of expenses:

- allowable expenses; and
- non-allowable expenses

Allowable expenses are the operating or input expenses you paid that directly relate to the production of your commodities.

Non allowable expenses include interest and capital related expenses as well as costs that are not directly related to the production of your commodities.

For AgriInvest, only purchases of allowable commodities are used in the calculation of your ANS.

Commodity Purchases and Program Repayments

Use the Commodity List at the end of this guide to report the code, name and the purchase amount of each commodity bought at any stage of maturity. This includes feed, seed, plants, transplants, livestock, and marketable products. For example, if you are an apple producer replacing damaged or dead trees, report apple tree purchases using the code for apples. If you are buying trees to expand an orchard, this amount is a capital expenditure and is not reported as a commodity purchase.

Generally, you include expenses incurred from the use of commodities with the commodity purchases. For example, report stud fees with horse purchases.

However, pollination fees should be reported using code 376.

Report the **repayment of a program benefit** as a purchase using the code for the program.

If you received an overpayment from any of the programs listed on lines 9540 and 9544, report any amount you repaid on line 9896, Other (specify).

If you made a **payment in kind** for a farming business commodity purchase, deduct the value of the payment as a purchase. For more details, see the definition of payment in kind on page 12.

Tenants: If the gross sales you reported with the CRA include your landlord's crop share, report the landlord's share of the sale as a commodity purchase.

Water purchases: If you have an expense for the purchase of water that is used in the production of a commodity and it has not been included in your municipal taxes, do not report this expense in commodity purchases. Report this expense on line 9662, Fertilizers and Soil Supplements even if the water was used for livestock.

Livestock Owners and Custom Feedlot Operators with Prepared Feed Purchases

If your purchase invoices of prepared feed and protein supplements **are itemized by ingredient**:

- Report allowable commodities (such as grains, forage, oilseeds) and protein supplements as an allowable commodity purchase using code 046; and
- Report other charges itemized separately (such as minerals and salts) as a commodity purchase using code 570.

If your purchase invoices of prepared feed and protein supplements are **not itemized by ingredient**:

- Report total purchases as a commodity purchase using code 571. Sixty-five percent (65%) of this amount will be included in the calculation of your ANS, as an allowable commodity purchase.

Livestock Owners with Custom Feeding Expenses

If your purchase invoices are **itemized by ingredient**:

- Report allowable commodities (such as grains, forage, oilseeds) and protein supplements as an allowable commodity purchase using code 577; and
- Report other charges itemized separately (such as minerals and salts) as a commodity purchase using code 572.

If your purchase invoices are **not itemized by ingredient**:

- Report total purchases as a commodity purchase using code 573. Seventy percent (70%) of this amount will be included in the calculation of your ANS, as an allowable commodity purchase.

Ranch Fur Operators with Prepared Feed Purchases

If your purchase invoices of prepared feed and protein supplements are **itemized by ingredient**:

- Report allowable commodities and protein supplements using code 046; and
- Report the remaining expenses as a commodity purchase using code 310.

If your purchase invoices of prepared feed and protein supplements are not **itemized by ingredient**:

- Report total purchases as a commodity purchase using code 574. Twenty percent (20%) of this amount will be included in the calculation of your ANS, as an allowable commodity purchase.

Livestock Insurance Premiums

Report your premiums for private livestock insurance on line 9953, Private insurance premiums for allowable commodities.

AgriStability Program – Allowable Expenses

Line 9661 - Containers and twine

Report the total amount you paid for material to package, contain, or ship your farm produce or products.

If you operated a nursery or greenhouse, report the cost of your containers and pots for the plants you sold.

Line 9662 - Fertilizer and soil supplements

Report the total amount you paid for fertilizers and lime you used in your farming business. If you used soil supplements or other growth media, report the amounts you paid for them here. Examples of soil supplements include mulch, sawdust, and weedmats.

Line 9663 - Pesticides and chemical treatments

Report the total amount you paid for herbicides, insecticides, rodenticides, and fungicides. Insecticides include chemicals for pest control purposes as well as any predators or parasites introduced for that use. Also report the total amount you paid for chemicals used in treating water, manure, or slurry, as well as those used in disinfecting equipment and facilities.

Report seed treatment as an allowable expense if the treatment was itemized separately from the seed purchase on your original invoice. Otherwise, report the treatment as part of the commodity purchase.

Line 9665 - Insurance premiums (AgriInsurance/production or crop)

Report the total amount of premiums paid for any crop related programs. Include premiums for hail insurance on this line. Do not include any premiums for private, business related, or motor vehicle insurance. See line code 9804, Other insurance premiums on page 20 for details on other types of insurance premiums.

Line 9713 - Veterinary fees, medicine, and breeding fees

Report the total amount you paid for medicine for your animals, and for veterinary and breeding fees. Examples of such fees include the cost of artificial insemination, embryo transplants, disease testing, and castration. If you used disposable veterinary supplies for your farming business, report these costs here.

Line 9714 - Minerals and salts

Report purchases of minerals, salts, vitamins, and premixes (which are mainly minerals and vitamins). Do not report purchased feed on this line.

Line 9764 - Machinery (gasoline, diesel fuel, oil)

Report the total amount you paid for fuel and lubricants for your machinery used in your farming operation.

Line 9799 - Electricity

Report only the part of your electricity costs that relate to your farming business.

Line 9801 - Freight and shipping

Report the amount you paid for shipping farm inputs to your operating site and shipping farm produce to market. Also include amounts you paid for the disposal of carcasses.

Do not include costs incurred when trucking for someone else on this line. These are non-allowable for AgriStability and must be reported on line 9798, Agricultural contract work.

Do not include freight and shipping incurred after the point of sale on this line. These amounts must be reported on line 575, Point of Sale Adjustments in order to calculate your AgriInvest benefits correctly.

Line 9802 - Heating fuel

Report the total amount you paid for natural gas, coal, and oil to heat farm buildings. Also report your expenses for fuel used for curing tobacco, crop drying, or greenhouses.

Line 9815 - Arm's length salaries

Report the amount of gross wages you paid to your employees. Include the cost of board for hired help.

Do not include salaries paid to related persons. See line 9816, Non arm's length salaries.

Related persons are:

1) Individuals connected by blood relationship, marriage or common law partnership, or adoption.

2) A corporation and:

   - an individual, group of persons, or entity that controls the corporation;
   - an individual, group of persons, or entity of a related group that controls the corporation;
   - any individual related to a person described in (1) above.

Include in this total your share of Canada Pension Plan or Quebec Pension Plan contributions and Employment Insurance premiums for arm's length salaries.

Line 9822 - Storage/drying

Report the amount you paid for storing and drying commodities. Examples of such costs include amounts paid for storage and drying services, air treatment expenses, and the purchase of germination inhibitors and other preservative agents. Electricity and heating fuel costs incurred in the storage and drying of commodities must be reported on lines 9799, Electricity, and 9802, Heating fuel, respectively.

Line 9836 - Commissions and levies

Report the amount you paid in commissions and levies incurred in the sale, purchase, or marketing of commodities. Also include amounts paid in levies to marketing boards, except those due as a result of penalties or fines you incurred. Do not include commissions paid to salespeople you contracted to market your product.

If you marketed fruit or vegetables through a co- op report any pack and sell expenses here. **Do not** include pack and sell expenses that were incurred after the point of sale. These amounts must be reported on line 575 – Point of sale adjustments, in order to calculate your AgriInvest benefits correctly.

Line 9953 – Private insurance premiums for allowable commodities

Report the total amount of private insurance premiums paid for allowable commodities such as livestock.

Do not include premiums for hail insurance on this line. They must be reported on line 9665, Insurance premiums (AgriInsurance/ production or crop).

Do not include any premium for private (for non-allowable commodities or items), business-related or motor vehicle insurance. They must be reported on line 9804, Other insurance premiums.

AgriStability Program – Non Allowable Expenses

Line 9760 - Machinery (repairs, licences, insurance)

Report the total amount of repair, licence fee, and insurance premium expenses you incurred for your machinery.

Line 9765 - Machinery lease/rental

Report the expenses you incurred for leasing machinery used to earn your farming income. If you lease a passenger vehicle, see line 9829, Motor vehicle interest and leasing costs.

Line 9792 - Advertising and promotion costs

Report the expenses you incurred for advertising and promoting your farm products.

If you marketed fruit or vegetables through a co-op do not report any pack and sell expenses here. See line 9836, Commissions and levies for information on how to report your pack and sell expenses.

Line 9795 - Building and fence repairs

Report the expenses you incurred for repairs to fences and all buildings you used for farming, except your farmhouse.

Line 9796 - Land clearing and draining

Report the total amount for the expenses listed below.

- clearing the land of brush, trees, roots, stones, and so on;
- first ploughing of the land for farm use;
- building an unpaved road; and
- installing land drainage.

Line 9798 - Agricultural contract work

Report the total amount of expenses you incurred for custom and contract work, other than custom feeding. For example if you had a contract with someone who:

- cleaned, sorted, graded, and sprayed the eggs your hens produced, or
- aged the cheese you produced, or
- did your harvesting, combining, crop dusting, or contract seed cleaning.

If you are a custom feedlot operator, do not report your custom feeding expenses on this line. See page 18 for instructions on reporting your custom feeding expenses.

For AgriStability purposes, agricultural contract work is a non allowable expense. However, if you have contract work receipts that are itemized, report the amounts of the contract work that pertain to the allowable portions (such as fuel, fertilizer) using the appropriate line codes as allowable expenses. Report any expense amounts that are non-allowable on line 9798.

Line 9804 - Other insurance premiums

Report the total amount of business related insurance premiums you paid to insure your farm buildings, farm equipment (excluding machinery and motor vehicles), and business interruption.

Do not include any premiums for hail insurance or livestock on this line. These must be reported on line 9665 and/or line 9953.

Line 9805 - Interest (real estate, mortgage, other)

Report the total amount of interest you paid on money you borrowed to earn farming income, such as interest on a loan you used to buy a baler. Do not include the interest on money you borrowed to buy a passenger vehicle used in your farming business. Include this amount on line 9829, Motor vehicle interest and leasing costs.

Line 9807 - Memberships/subscription fees

Report the amount of annual dues or fees you paid to keep your membership in a trade or commercial farming association.

If you received an AGR–1 slip with a positive amount in box 14, and the amount of your AgriStability program payment does not have your Administrative Cost Share (ACS) or your program fee already deducted, report the amount you paid for your ACS and fee on this line.

Line 9808 - Office expenses

Report the amount of office expenses, such as stationery, invoices, receipt and accounting books, and any other office supplies.

Line 9809 - Legal and accounting fees

Report any legal fees you incurred for your farming business. Also, report any accounting or bookkeeping fees you paid to have someone maintain your books and records, and to prepare your income tax return and GST/HST returns.

Line 9810 - Property taxes

Report the total amount of land, municipal, and realty taxes you paid for property used in your farming business.

Line 9811 - Rent (land, buildings, pastures)

Report the total amount of rent expense you paid for land, buildings, and pastures you used for your farming business.

If you farmed on a crop share basis and paid your landlord a share of the crop, add the fair market value of the crops you gave your landlord to your income as a commodity sale. This amount should represent what you would have paid in cash to your landlord for rent. Deduct the same amount as a commodity purchase.

Line 9816 - Non-arm's length salaries

Report the amount of gross wages you paid to related persons. For a definition of related persons, see line 9815, Arm's length salaries.

Line 9819 - Motor vehicle expenses

Report the amount of motor vehicle expenses you incurred for farming business use.

Line 9820 - Small Tools

Report the amount of expenses you incurred for small tools.

Line 9821 - Soil testing

Report the amount of expenses you incurred for testing soil samples.

Line 9823 - Licences/permits

Report the total of annual licence and permit fees that you incurred to run your business.

Line 9824 - Telephone

Report your telephone expenses related to your farming business.

Line 9825 - Quota rental (tobacco, dairy)

Report the amount of expenses you incurred for quota rentals in the fiscal year.

Line 9826 - Gravel

Report the amount of expenses you incurred for gravel used to earn farming income in the fiscal year.

Line 9827 - Purchases of commodities resold

Report purchases of commodities that you bought for resale and then sold. Report the corresponding sales of commodities purchased for resale on line 9612, Resales of commodities purchased.

Line 9829 – Motor vehicle interest and leasing costs

Report the leasing costs for your motor vehicle or the interest on the money you borrowed for a motor vehicle.

Line 9935 - Allowance on eligible capital property

Report the annual allowance calculated for capital property from the operation's Statement of Farming Activities.

Line 9936 - Capital Cost Allowance

Report the amount of capital cost allowance (CCA) you calculate on all the eligible assets used in your farming operation.

Line 9937 - Mandatory inventory adjustment – prior year

Report the total of any mandatory inventory adjustments (prior year) from the operation's Statement of Farming Activities.

Line 9938 - Optional inventory adjustment - prior year

Report the total of any optional inventory adjustments (prior year) from the operation's Statement of Farming Activities.

Line 9896 - Other (specify)

The expenses listed on the form are only the most common ones. If you have other farming expenses (non allowable for AgriStability program purposes) that are not listed on the form, report the total amount on this line. Then list the items on the blank lines provided under this line.

You may have received an overpayment from one of the programs identified on lines 9540 and 9544. Report any overpayments which you have repaid on this line.

Report losses from futures transactions involving commodities which you did not produce or were not considered a hedging strategy.

Section 6: Statement of Farming Activities

The information on the Statement of Farming Activities section of the form is used to verify that the information reported on your AgriStability and AgriInvest form is the same as what you reported to CRA. Completion of this section is mandatory.

If you farm on a reserve and are exempt from filing an income tax return, skip this section. Please ensure that you fill out Shareholder/Member and/or Partnership Information section(s) if applicable.

Use the operation's Statement of Farming Activities to complete the following information.

Line 9959 - Gross farming income

Report the gross farming income from the operation's Statement of Farming Activities.

Line 9968 - Total farming expenses

Report the total farming expenses from the operation's Statement of Farming Activities.

Line 9969 - Net farming income (loss) before adjustments

Report the net farming income (loss) before adjustments from the operation's Statement of Farming Activities.

Line 9941 - Optional inventory adjustments/current year

Report the total of any current year optional inventory adjustments from the operation's Statement of Farming Activities.

The optional inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Line 9942 - Mandatory inventory adjustments/current year

Report the total of any current year mandatory inventory adjustments from the operation's Statement of Farming Activities.

The mandatory inventory adjustment applies to you only if you use the cash method of accounting for income tax.

Do not include accrual inventories from your financial statements here. See "Method of Accounting" on page 10.

Line 9944 - Net farming income (loss) after adjustments

Report the net farming income (loss) after adjustments from the operation's Statement of Farming Activities.

Line 9946 - Net farming income (loss)

Report the net farming income (loss) from the operation's Statement of Farming Activities.

Shareholder/Member Information

Corporations, use your Statement of Share Capital to complete the following.

Name of Shareholder/Member

Report the name and Participant Identification Number (PIN) of the shareholder/member or group of related shareholders/ members who have controlling interest in the corporation. When a corporation is a shareholder, report the names and PINs of the participating shareholder or group of related shareholders that has controlling interest in that corporation. Attach a separate sheet if necessary.

Partnership Information

Complete this section only if the operation is a partnership.

Partnership Name

Report the partnership's name.

AgriStability and AgriInvest Participant Identification Number (PIN)

Report the PIN, if available, for each partner, including your own. If your partner did not participate in AgriStability or AgriInvest, but previously participated in CAIS or NISA, this number will be the same as their PIN in either of those programs.

Partners' Names

Report the first and last name of each individual, starting with your own. If a corporation or co-operative is a partner, report the name of the corporation or co-operative.

If another partnership is a partner, report the names of the partners in that partnership.

Percentage (%) Share

Report each partner's percentage share based on the allocation of partnership net income/loss reported with the CRA (excluding Status Indians) unless:

- interest has been paid on partner's capital, or
- salaries have been paid to partners.

In these cases, exclude these amounts in determining the partner's percentage share.

If another partnership is a partner, determine the beneficial ownership of each individual member.

Example:
The Smith & Smith Partnership owns 60% of the Sunny Skies Partnership. Since Fred Smith Ltd. and Mary Smith Ltd. each own 50% of the Smith & Smith Partnership, each corporation has a 30% beneficial ownership in the Sunny Skies Partnership.

Chapter 5: Inventories, Purchased Inputs, Deferrals, Receivables, and Payables

This section is to be completed by AgriStability participants only.

For AgriStability Participants:

In addition to completing sections 1-6, all AgriStability participants must complete sections 7-12 of the Statement A, that are relevant to their farming operation (and if necessary, Statement B). If you file with the CRA on the accrual basis, only complete certain parts of the crop inventory valuation and productive capacity, livestock inventory, as well as the livestock productive capacity section if it applies to you.

If there are not enough lines on this page to provide all of your information, attach a second copy of this page to your form with the remainder of the information on it.

If any information is missing or incomplete, your form may be considered ineligible or the processing of your form may be delayed. It is your responsibility, even if a third party completes the form on your behalf, to ensure that your form is complete and sent to the Winnipeg Tax centre (or to the administration if you are a status Indian) prior to the deadline.

AgriStability Program Codes:

When completing sections 7 through 12 refer to the following code lists:

- **Inventory Code List:** Identifies codes and descriptions for commodities you will be listing in sections 7 and 8 of the form. These list begins on page 39 of this guide.
- **Units of Measurement Code List:** Identifies the units for the "Units" column in Section 8 - Crop Inventory Valuation and Productive Capacity. This list can be found on page 67 of this guide.
- **Expense Code List:** Used to complete Purchased Inputs (section 10) and Accounts Payable (section 12) of the form. This list can be found on page 67 of this guide.
- **Commodity List:** Identifies codes and descriptions of commodities for sections 10, 11, and 12. This list begins on page 33 of this guide.
- **Program Payment Lists:** Identifies codes and descriptions for Deferred Income and Receivables (section 11). This list begins on page 36 of this guide.
- **Productive Capacity List:** Identifies codes and the units required for reporting "other" commodities that are not listed on the productive capacity (Section 9) of the Statement A. This list begins on page 68 of this guide.

Commodities with Published Prices:

You are not required to provide End of Year Prices (EYPs) in sections 7 and 8 of the form for commodities that are marked with an "X" on the Inventory Code List in your province or territory.

The administration develops prices for commodities marked with an "X" on the inventory code list and publishes the prices in the *AgriStability Price List*. The administration will use prices that are listed in the price list to value your inventory. The price list is available upon request or can be downloaded from the AgriStability Web site.

Prices for commodities listed in the *AgriStability Price List* have been developed using information from Statistics Canada, Agriculture and Agri-Food Canada (AAFC), the Canadian Wheat Board (CWB), provincial agriculture

departments, and commodity organizations.

If you do not feel that the EYPs in the *AgriStability Price List* are appropriate to your farm, you may use EYPs other than those in the *AgriStability Price List* **only** if you can demonstrate that:

- your commodity is substantially different than the commodity listed on the published price list; or
- your method of marketing the commodity was substantially different from the general marketing practice reflected in the published price list.

In either of these cases, you may use EYPs based on sales or purchases of the specific commodity in your name and occurring within 30 days either before or after your fiscal year end. For your own EYPs to be accepted, you must send copies of receipts and/or supporting documents that substantiate these EYPs to your administration using the *AgriStability and AgriInvest Additional Information and Adjustment Request form*. This form and any supporting documents should be sent to your administration at the same time you submit your form, or within your adjustment time frame.

Please see the *AgriStability Program Handbook* available from your administration or from the program Web site, for information on adjustments.

The administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

Commodities with Unpublished Prices:

You **must** provide EYPs for both the Crop and Livestock Inventories that are shaded for your province/territory listed in the Inventory Code List. The EYP you provide for your commodity must be based on the estimated market prices at year end. Although it is not mandatory to provide documentation supporting your prices for these commodities, doing so will assist the administration to process your forms and will increase the likelihood of your price being accepted. Supporting documentation includes:

- receipts from sales or purchases of the commodity; or
- commodity specific price information from appropriate commodity marketing agencies.

If you choose to send in supporting documentation, it must be submitted to your administration using the *AgriStability and AgriInvest Additional Information and Adjustment Request form*. This form and any supporting documents should be sent to your administration at the same time you submit your forms to the Winnipeg Tax Centre (or to the administration if you are a Status Indian) or within your adjustment time frame. Sending the information in at the same time you submit your form ensures that your administration has the information at the time your program form is processed. The administration reserves the right to determine whether submitted EYPs are reasonable for all of your inventory.

Organic Commodities

Producers who report organically produced commodities must be able to provide organic certification upon the request of the administration.

Section 7: Livestock Inventory Valuation

You must complete this section of Statement A if you had livestock in your inventory during the program year (including livestock carried over from a previous fiscal year and/or carried into the following fiscal year).

Note: If you filed with the CRA on the accrual basis for all years, do not complete column "d".

Check the "Yes" box for a decrease in the productive capacity if this operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you produced.

For example, your livestock was destroyed by CFIA due to disease, check "Yes" to a decrease due to disaster circumstances.

Livestock Lease Agreements

If you are involved in a lease agreement, or if you own a portion of an animal, report only your share (e.g., ½ bull).

Lessee: If you lease a breeding herd but take only a percentage of the calf crop, report only your share of the herd based on your share of the calf crop, using code 8134, Breeding Females, Leased (not owned).

Example:
If you lease 100 cows but take only 60% of the calf crop, report only 60 cows using code 8134, Breeding Females, Leased (not owned). Report the corresponding number of calves (according to your lease agreement) using the appropriate code for their weight class.

Lessor: If you own cows but lease them out and take a percentage of the calf crop, report 100% of your cows using the applicable codes found in the Inventory Code Lists. Do not use code 8134, Breeding Females, Leased (not owned). Report the corresponding number of calves (your share according to the lease agreement) using the appropriate code for their weight class.

How to Complete the Columns:

Columns a and b: Report all livestock that you had on hand at the end of your 2011 fiscal period. Report each class of livestock separately. Use the Inventory Code List to identify each code and description for each livestock class.

Column c: Report the number of head of each livestock class that you had on hand at the end of your fiscal period. Do not round numbers and do not report dollar values instead of number of head.

Column d: If the livestock category you are reporting is shaded on the Inventory Code List, provide an EYP to value your livestock. If the livestock category is marked with an "X" on the Inventory Code List, leave the EYP column blank unless you meet the criteria for submitting your own price.

Section 8: Crop Inventory Valuation and Productive Capacity

You must complete this part of your Statement A if you meet any of the following criteria:

- you produced or seeded crops or forage (with the expectation of harvest) during the program year;
- you had unseedable acres in the program year (see page 26 for an explanation of unseedable acres);
- you carried over crops or forage in your inventories from your previous fiscal year.

This part of the form is used to

- measure your crop and forage inventory change from the ending amount you reported for 2010 program year to the ending amount in the 2011 program year.
- establish that your farm has completed a production cycle.
- adjust your reference margins, where necessary, to account for a structural change that occurred in your farming operation.

Provide the contract or identification numbers for any AgriInsurance (production/crop insurance) relating to the crops listed on this page.

Check the "Yes" box for a decrease in productive capacity if the operation has undergone a downward structural change specifically because of disaster circumstances during the program year. A decrease in productive capacity means a decrease in the overall amount that you produced.

For example, if you were unable to seed or harvest some or all of your land due to excessively wet or dry conditions, check "Yes" to a decrease being due to disaster circumstances.

Note: If you filed with the CRA on the accrual basis for all years, do not complete column "g".

Crops/Forage Carried Over From 2010 But No Longer Seeded/Produced in 2011

If you had an ending inventory amount in 2010 for a commodity you stopped producing in 2011, complete columns "a" to "c" of Section 8, and enter zero in the 'acres' and 'quantity produced' columns. Indicate the amount (if any) of ending inventory in column "f".

Landlords/Tenants

If you are a tenant involved in a crop share, report only your share of the acres and quantities. Landlords are not eligible unless their share of the allowable income is in accordance with their share of the allowable expenses. This is considered a joint venture.

Example:
Joe rents 300 acres from Bill on terms that he receives 2/3 of the crop, and Bill pays 1/3 of the eligible expenses. In 2011, the rented land produces 300 tonnes of wheat. Joe, the tenant, reports 200 acres and 200 tonnes of wheat (2/3 of both the acreage and the production). Bill, the landlord, reports 100 acres and 100 tonnes of wheat (1/3 of both the acreage and the production).

Canadian Wheat Board (CWB) Commodities

Commodities marketed through the Canadian Wheat Board (CWB) are valued using the Early Payment Option (EPO) at 100% (EPO 100) when available or the Pool Return Outlook (PRO). The EPO or PRO is normally the highest estimated value that a producer can receive at year end. EPO or PRO values are based on the CWB Pool Return Outlook and are adjusted for a discount factor.

For CWB commodities, a receivables adjustment is necessary to calculate the difference between the initial price and the EPO or PRO for each CWB commodity on a per-unit basis.

The adjustment is calculated automatically by the administration based on the information included in your form. Alternatively, you can opt to complete a CWB Receivables Adjustment Worksheet which provides additional information upon which to calculate the adjustment. Once you use the worksheet to calculate your CWB Receivables Adjustment, you must submit the worksheet annually. Therefore, if you used the worksheet in a previous year, you must complete and submit a 2011 CWB Receivables Adjustment worksheet. See page 32 for details on this worksheet.

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for program purposes (i.e. a horticulture or floriculture crop that spoils or decays easily and cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots etc), adjustments are made on an accounts receivable basis, and not on an inventory valuation basis.

Do not report ending inventories for perishable crops. Report the Quantity Produced from your 2011 fiscal period. Do not report any production from the previous fiscal year.

See Section 11, "Deferred Income and Receivables" on your Statement A to report any income from sales of 2011 crops that are received in 2012.

Unseedable Acres

Report all acres that you would normally have seeded in the program year, but could not due to your land being too wet or too dry, on line 16, Unseedable Acres.

Report all summerfallow, pasture and wasteland acres on lines 17, 18 and 19.

Unharvestable Acres

If you grew a commodity and expected to harvest it in the program year but could not harvest it due to reasons beyond your control, report the commodity and corresponding acres, and report your production as zero. Snowed under crops are not included in this section, see "Snowed Under Crops", below.

Snowed-Under Crops

If, at the end of your 2011 program year, you were unable to harvest some or all of the crop due to snow, report the snowed under crop acres as production. Report the number of acres under the inventory code for that crop and report any estimated production that you may be able to harvest in the next year (if the crop was not salvageable, report a quantity of zero).

Once the crop has been reported using the correct inventory code for that commodity, use code 6826, Harvest Discount Allowance, to report the total acreage (regardless of the commodity) that was snowed under.

Example:
You seeded a total of 350 acres. 100 acres were seeded to canola while the other 250 acres were seeded to barley. You were able to harvest 80 of your canola acres and 200 of your barley acres before the remainder of your crops were snowed under. For your crop inventory, report 100 acres for canola and 250 acres for barley, reporting the actual harvest amount you received from those acres. Report 70 acres as snowed under using code 6826, Harvest Discount Allowance.

Standing/Unharvested Crops

If your fiscal year-end is such that your farm always has a standing crop (e.g. July 31) do not include the standing crop in inventory.

If your fiscal year-end is such that a standing crop occurs in some years because harvesting may or may not have been

completed by fiscal year-end (e.g. September 30), include the standing crop in inventory. Fall and winter crops should also be reported in this manner.

Once the crop has been reported using the correct inventory code for that commodity, use code 6826, Harvest Discount Allowance, to report the total acreage (regardless of the commodity) that was still standing at your fiscal year-end.

Example:
You seeded a total of 400 acres to flax. You were only able to harvest 250 of these acres before your fiscal year–end, leaving you with 150 acres still standing. For your crops inventory, report 400 acres for flax, reporting the actual harvest amount you received from those acres. Report 150 acres as standing using code 6826, Harvest Discount Allowance.

Swath Grazing

If you use swath grazing as a management practice to extend your grazing season, report the number of acres you used for swath grazing using code 5588. Provide (in tonnes) your estimated production and any swath remaining at your fiscal year-end as ending inventory.

Multi-Stage Crops

Producers of multi stage crops should report all acres of those crops even if no production was expected in the program year. Use the codes from the Inventory Code List that reflect the stage of production for the program year.

For producers in New Brunswick and Nova Scotia, multi-stage crops are blueberries (low and high bush), cranberries, grapes, Christmas trees, sod, echinacea and ginseng.

For producers in all other provinces, the multi stage crops are high bush blueberries, grapes, Christmas trees, sod, echinacea and ginseng.

For producers in British Columbia, multi stage crops are apples, blueberries (high bush), cranberries, grapes, sweet cherries, Christmas trees, sod, echinacea and ginseng.

Planting Densities for BC Apples and Sweet Cherries:
British Columbia producers who are reporting apples or sweet cherries in Section 8 – Crop inventory valuation and productive capacity, should report the total acres planted for each commodity. The British Columbia administration will collect detailed information on the variety, age, and density of apples and sweet cherries.

Berry Producers

In some operations where early harvesting of berries is possible, a second planting of another commodity may occur. If there is expectation of harvest for both commodities in the same program year, report the acreage and production on section 8 for each commodity.

Sod Producers

Report your total sod acres (not just your harvested) based on their establishment stage at the end of your fiscal year. Refer to the inventory code list on page 55 of this guide for the codes required to report your sod acres.

Example 1:
You seeded 150 acres at the end of 2011 but only harvested those acres in 2012, report the 150 acres using code 6941, Sod, acres seeded.

Example 2:
You seeded 150 acres in 2010 but did not harvest those acres until 2012, report the 150 acres using code 6943, Sod, acres growing.

Note: Producers in the following regions of British Columbia report your sod acres using code 6937, Sod, acres harvested (BC Coastal Regions).

- Capital (17)
- Cowichan Valley (19)
- Nanaimo (21)
- Alberni-Clayoquot (23)
- Comox-Strathcona (25)
- Powell River (27)
- Fraser Valley (9)
- Greater Vancouver (15)
- Sunshine Coast (29)
- Squamish-Lillooet (31)

If you have more than one harvest within your fiscal year, report the acres only once.

Christmas Trees

For AgriStability purposes, there are two types of Christmas tree operations, the tree farm and the managed natural stand.

Tree Farm Operations

This refers to operations that plant their seedlings in a greenhouse, garden or tree farm where they are maintained until harvested.

Report your total acres of trees based on their establishment stage at the end of your fiscal period. Report your production and ending inventories based on the number of trees you had in each of the establishment stages.

Note: The "Establishment" stage for Christmas trees (code 6960) represents the first year you planted the seedling or tree in your tree farm. Prior to the "Establishment" stage, report seedlings grown in a greenhouse or garden using nursery codes (eg. code 7116, Trees and Shrubs, 4 inch). Codes 6961, 6962, 6963 and 6964 represent the years after the "Establishment" stage.

Managed Natural Stand

This refers to operations where trees are selected from existing forest and are actively maintained until harvest.

Report the acres of trees that you were actively maintaining as either pre-harvested or harvested. The number of acres you report should be based on 1000 trees per acre.

Example:
If you had 9500 pre-harvested trees at the end of your fiscal year, you report 9.5 acres.

Report quantity produced based on the number of trees. You only need to report ending inventories and end of year price for your pre-harvested trees. Harvested trees are considered perishable commodities and should be reported as an accounts receivable. See "Section 11 – Deferred income and Receivables" on page 30 for further information.

How to Complete the Columns:

Column a and b: Report all commodities that you produced, or had on hand at the end of your fiscal period. Report each grade or variety of crop separately (e.g., list #1 Wheat 15% separately from #1 Wheat 12.5%) if available. Use the Inventory Code List to identify each code and description for each commodity. Leave the code blank if the commodity is not listed in the Inventory Code List.

Column c: Report the code for the unit of measurement used to measure the commodity you are reporting. Commodities must be reported using units of measurement (e.g., tonnes), not dollars. Use the same unit of measurement for all entries in a single row. Refer to the Units of Measurement Code List.

Column d: Report the number of acres used to produce each crop. Report only those acres for crops that produced or should have produced a crop during the program year.

If you produce multi-stage crops, report all of your acres (even if no production was expected) based on their establishment stage at the end of your fiscal year. See page 27 for information on multi-stage crops.

For commodities not measured in acres, use the unit of measurement considered standard for that commodity. For example:

- greenhouse operations (including floriculture), report their unit of measurement in square metres, based on productive area.
- maple syrup producers report in hundreds of taps producing. For example, if you have 350 taps producing, report 3.5.

Column e: Report the quantity of the crop that was produced in the program year.

Column f: Report the quantity of crop you had at the end of your fiscal period.

Column g: If the commodity you are reporting is shaded for your province or territory on the Inventory Code List you must provide an EYP to value your crops. If the commodity you are reporting is marked with an "X" for your province/territory on the Inventory Code List, leave the EYP column blank unless you meet the criteria for submitting your own price.

Section 9: Livestock Productive Capacity

The information on this part of the form is used to adjust your reference margins, where necessary, to account for a structural change that occurred in your farming operation.

Livestock Lease Agreements

If you lease animals but do not take 100% of the revenue from the animal, report only your share of the agreement.

For example, if you lease 100 cows but only keep 60% of the calf crop, report 60 cows and follow the instructions below for cow-calf operations.

Productive Animals

Code 104 - Cattle

Report the number of cows that calved within the 2011 fiscal year. Calves born in the program year are automatically factored in with each cow reported in this category. Therefore, calves born in the program year should **not** be reported as feeder cattle under section 9, Livestock Productive Capacity, regardless of whether they were weaned, sold or held over to sell in a different fiscal period. Calves that are held over to the next fiscal period are reported as feeders at that time provided they had an **appreciable gain** in that fiscal period.

Note: Calves that are held over to the next fiscal period must still be reported in section 7, Livestock Inventory Valuation this year.

Codes 123 and 145 – Hogs

Report a breakdown of the number of sows in the breeding herd within the 2011 fiscal year, ensuring that the sows are categorized based on the type of operation (farrowing or farrow to finish). You can determine the average number of breeding sows by dividing the births in your fiscal year by your average birth rate per sow for the fiscal year. For example, 10,000 births/23 (or your average birth rate per sow per year) is equal to 435 sows.

If your hog operation was only producing for part of the year, your average number of breeding sows will be lower to reflect that the operation was not producing for the entire year. For example, if the farm produced only one litter during the year for many of the sows, the farm would have fewer births, and the size of the breeding herd at the end of the year may not be reflective of the farm size. If the number of breeding sows was impacted by disaster circumstances ensure that you indicate this on your form by checking the "Yes" box in the section that asks if your productive capacity has decreased due to disaster circumstances.

Codes 105 and 106 - Number of Feeder Livestock - Cattle

Report the number of animals fed to an appreciable gain in 2011. An appreciable gain is defined as 90 kg (200 lb) weight gain or a minimum of 60 days on feed. Breeding animals, culls, animals that have not been weaned and animals born within the operation in the program year are not reported under this section.

Categorize the animals fed based on the sale weight, if sold in the program year, or expected sale weight, if not sold in the program year.

Codes 124 and 125 - Number of Feeder Livestock – Hogs

Report the number of animals fed. Animals fed do not include breeding animals, culls, animals that have not been weaned and weaned animals born in the program year. Categorize the animals fed based on the sale weight if sold in the program year, or expected sale weight if not sold in the program year.

Example:
You purchased, fed, and sold 100 Isoweans to weanling weight (8 to 50 pounds) and have fed another 100 feeder hogs (50 pounds to slaughter). Assuming that all animals had an appreciable contribution in the program year, report 100 Hogs, Nursery (fed to 50lbs), and 100 Hogs, Feeders (fed over 50lbs).

Custom Fed livestock (not owned)

Report the number of Animal Feed Days. Animal Feed Days is calculated as the number of animals x number of days each animal was fed. For example: 100 animals fed for 3 months = 100 x 90 = 9,000 feed days.

Supply Managed Commodities

Report the amount of quota/contract held.

Ranch Fur Operators

Report the number of females that birthed.

Other (specify below)

Use the Productive Capacity List on page 68 of this guide to determine the code and the units needed to report commodities that do not fit into the above categories.

Section 10: Purchased Inputs

All participants, except those who filed with the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to their farming operation.

Report inputs you purchased for use in the production of your agricultural products if they were not used by the end of your fiscal year. Inputs such as fuel, chemicals, purchased seed, feed, embryos, semen, fall application of fertilizers and chemicals, etc. are reported here. Do not report inputs reported here again under crops or livestock inventory. Use the Commodity and Expense Code Lists to complete this section.

How to Complete the Columns:

Code and Description

Report all inputs you had on hand at the end of your fiscal year. This includes fall application of fertilizer and chemicals (if applicable) and prepaid purchases. Use the Expense Code List or the Commodity Code List on at the back of this guide to identify the code and description for each item you are reporting. If your item is not listed, leave the code blank.

Livestock Owners and Custom Feedlot Operators with Prepared Feed Purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your fiscal year using code 571.

Ranch Fur Operators with Prepared Feed Purchases

Report the value of prepared feed and protein supplements you had on hand at the end of your fiscal year using code 574.

End of Year Amount

Report the dollar amount that you had on hand at the end of your fiscal year. Include any applicable 2011 fall applications and any prepaid purchases in 2011 that are designated for the 2012 fiscal year.

Example:
Based on a December 31 fiscal year-end:
In October 2011, you purchased $45,000 worth of fertilizer. You applied half of this amount in the fall and carried the other half in inventory into the 2012 fiscal year. Report a total of $45,000 in the "End of Year Amount" column.

Section 11: Deferred Income and Receivables

All participants, except those who filed with the CRA on the accrual basis, must complete this part of the Statement A if it is relevant to your farming operation.

Deferred income is income you have chosen to postpone receipt of to the following tax year. A receivable is income that is owed to you for goods delivered or services provided in one fiscal year, but are not paid to you until the following tax year.

In order for deferred income or a receivable to be considered allowable for the AgriStability program, it must be associated with income that is considered allowable for the AgriStability program (e.g. a receivable for a commodity sale is allowable; a receivable for machinery rental is non allowable). For further details on allowable and non-allowable items, refer to the *AgriStability Program Handbook*.

AgriInsurance (production/crop insurance) must be reported as a receivable if you have not received your full indemnity before your fiscal year end.

Canadian Wheat Board Payments

Do not report Canadian Wheat Board (CWB) adjustment, interim, and final payments, or payments from any other pooled commodity, on this section of your Statement A unless you specifically requested the payment be deferred by the CWB from one fiscal year into the next fiscal year.

Custom Feedlot Operators

Report any amounts you are owed for custom feeding livestock using code 246.

Fed Cattle Set-Aside

If you received or will receive a payment under the Fed Cattle Set-Aside Program for cattle held over at your fiscal year end, you must report the portion of that income attributable to as a receivable for your fiscal year on this part of the form.

Example:
With a December 31 fiscal year end, if the effective date of the set-aside was December 1, 2011, and the amount per head per day was $1.50 (as per auction price), the 2011 receivable would be 31 days x $1.50 = $46.50 per animal. Report the total amount of the receivable on this section of the form.

Feeder Calf Set-Aside

Payments from this program are considered income in the year they are received.

Prescribed Drought Region (PDR), Prescribed Flood region (PFR) and Canadian Food Inspection Agency (CFIA) Deferrals

If you deferred a PDR/PFR or CFIA payment from your 2011 fiscal year, report the amount of the deferral. Use the codes from the "PDR/PFR/CFIA Deferred Livestock Codes" chart on page 15.

Perishable Horticulture Crops

For a commodity that is considered a perishable horticulture crop for AgriStability purposes (i.e. a horticulture or floriculture crop that spoils or decays easily and that cannot be stored for periods longer than 10 months, such as potatoes, apples, carrots, etc), adjustments are made on an accounts receivable basis and not on an inventory valuation basis.

Report the total actual sales of your 2011 program year crop that occurred in 2012 as an ending receivable, once your entire 2011 crop has been marketed and sold.

Your completed Statement A must be sent by the 2011 program deadline date. If you have not marketed your entire 2011 crop or received all of your income from your 2011 program year at the time of completing your Statement A, use code 4999, *Perishables-Unreported Deferral* and leave the ending receivable blank. This will ensure your Statement A is received by the deadline date and will alert the administration that there is an outstanding receivable. When the ending receivable value is known, submit the information to the administration. The administration cannot process your form until you have provided this amount.

How to Complete the Columns:

Code and Description

Report all deferred income and receivables you had at the end of your fiscal year. Use the Commodity Code List and the Program Payments Lists at the back of this guide to identify the code and description for each item you are reporting. If your item is not listed, leave the code blank.

Ending Receivables and Income Deferred to 2012

Report the dollar value of the account receivable or deferred income item that is owed to you at the end of your fiscal year.

Section 12: Accounts Payable

All participants, except for those who filed with the CRA on the accrual basis, must complete this part of Statement A if it is relevant to their farming operation. An accounts payable is an expense that you owe for goods and services received but have not paid for by the end of your fiscal year.

In order for an account payable to be considered allowable for the AgriStability program, it must be associated with an expense that is considered allowable for the AgriStability program (e.g. a payable for a livestock purchase is allowable; a payable for building a barn is non-allowable).

Include in this part:

- any expenses for inputs that were not paid for but were on hand in your inventory at the end of your fiscal year (they must also be reported appropriately in Purchased Inputs); and
- any expenses for feed or livestock that were unpaid but on hand in your inventory at the end of your fiscal year (they must also be reported appropriately on your Crop and/or Livestock Inventory).

Do not include:

- the interest portion of an accounts payable;
- amounts owed for items purchased through loans, lines of credit, or credit cards that have already been reported as an expense with the CRA for tax purposes; and
- CWB advance payments.

Livestock Owners and Custom Feedlot Operators with Prepared Feed Purchases

Report the value of prepared feed and protein supplements which were not paid for by the end of your fiscal year using code 571.

Livestock Owners with Custom Feeding Expenses

Report custom feeding expenses which were not paid for by the end of your fiscal year using code 573.

Ranch Fur Operators with Prepared Feed Purchases

Report the value of prepared feed and protein supplements which were not paid for at the end of your fiscal year using code 574.

How to Complete the Columns:

Code and Description

Report all the accounts payable you had at the end of your fiscal year. Use the Expense Code List or Commodity Code List to identify the code and description for each item you are reporting. If your item is not listed, please leave the code blank.

End of Year Amount

Report the dollar amount that you owed for the payable item at the end of your fiscal period.

Other AgriStability Program Information

CWB Receivables Adjustment Worksheet: Commodities marketed through the Canadian Wheat Board (CWB) are valued using the Early Payment Option (EPO) at 100% (EPO 100) when available or the Pool Return Outlook (PRO). The EPO or PRO is normally the highest estimated value that a producer can receive at year end. EPO values are based on the CWB Pool Return Outlook and are adjusted for a discount factor.

For CWB commodities, a receivables adjustment is necessary to calculate the difference between the initial price and the EPO or PRO for each CWB commodity on a per-unit basis.

The adjustment is calculated automatically by the administration based on the information included in your form. Alternatively, you can opt to complete a *CWB Receivables Adjustment Worksheet* which provides additional information upon which to calculate the adjustment. Once the worksheet has been used to calculate your CWB Receivables Adjustment, you must submit the worksheet annually. Therefore, if you used the worksheet in a previous year, you must complete and submit a *2011 CWB Receivables Adjustment Worksheet*. The administration will not calculate your 2011 AgriStability benefits without this information.

Grains, Oilseeds and Special Crops

Barley	003
Beans (Dry Edible)	004
Borage	006
Buckwheat	007
Camelina	282
Canadian Wheat Board Payments	002
Canary Seed	008
Canola	010
Chick Peas / Garbanzo Beans	023
Corn	011
Faba Beans	012
Field Peas	013
Flaxseed	014
Forage (Including Pellets, Silage)	264
Forage Seed	015
Grain (Pellets, Screenings, Silage)	039
Hemp	030
Kenaf	317
Khorasan Wheat / Kamut	036
Lathyrus	040
Lentils	041
Lupins	042
Millet	043
Mixed Grain	024
Mustard Seed	044
Niger Seed / Niger Thistle	283
Oats	045
Oilseed Radish	038
Prepared Feed and Protein Supplements (Itemized)	046
Quinoa	047
Rice	048
Rye	049
Safflower	050
Soybeans	053
Spelt	037
Straw	267
Sugar Beets (Including Molasses)	268
Sunflowers	054
Tobacco	269
Triticale	055
Vegetable Seed (Seed Production Only)	051
Wheat	056

Edible Horticulture

Commodity	Code
Flowers (Edible)	180
Mushrooms (Including Spawn)	131
Nuts (All)	140
Weeds (Edible)	211
Berries	
Blackberries	066
Blueberries	067
Cranberries	068
Currants (Black, Red)	065
Elderberries	074
Gooseberries	069
Haskap	075
Loganberries	070
Raspberries	071
Saskatoon Berries	072
Seabuckthorn	076
Strawberries	073
Fruit	
Apples	060
Apricots	091
Cantaloupe	168
Cherries (Sweet, Sour)	092
Fruit Juice	081
Grapefruit	082
Grapes	083
Kiwi Fruit	084
Lemons	085
Melons	185
Nectarines	093
Oranges	086
Peaches	094
Pears	095
Plums	096
Prunes	097
Watermelons	087
Wine	088
Herbs And Spices	
Anise	101
Basil	102
Caraway Seed	103
Chives	104
Cilantro	105
Comfrey	106
Coriander	107
Dill	108
Fennel	110
Fenugreek	111
Garlic	113
Ginseng	114
Marjoram	115
Mint	116
Monarada	117
Oregano	118
Parsley	119
Pepper	120
Rosemary	121
Sage	122
Salsify	123

Edible Horticulture

Commodity	Code
Summer Savory	125
Tarragon	126
Thyme	127
Watercress	128
Echinacea	142
Cumin	144
Chervil	158
Fireweed	377
Lemon Balm	378
Lavender	379
Gingko Biloba	380
St. Johns Wort	381
Vegetables	
Artichokes	160
Asparagus	161
Beans, Fresh	025
Beets	162
Bok Choi	163
Broccoflower	164
Broccoli	165
Brussels Sprouts	166
Cabbage	167
Carrots	169
Cauliflower	170
Celery	171
Chinese Vegetables	173
Collards	174
Cucumbers	175
Eggplant	176
Endive	177
Fiddleheads	179
Horseradish	181
Kohlrabi	182
Leeks	183
Lettuce	184
Mustard Leaves	186
Onions	187
Parsnip	190
Peppers	191
Potatoes And By-Products	147
Pumpkins	192
Radish	193
Rhubarb	194
Arugula / Rocket	195
Rutabagas	197
Shallots	198
Spinach	201
Squash	202
Sweet Corn	203
Sweet Peas	204
Sweet Potatoes / Yams	205
Swiss Chard	206
Tomatoes	207
Turnips	208
Vegetable Marrow	209
Witloof Chicory	212
Zucchini	213
Kale	214

Edible Horticulture

Commodity	Code
Gherkins	221
Green Peas	223
Okra	227
Stevia	230
Vegetables – Greenhouse	
Cherry Tomatoes	233
Cucumbers	234
Lettuce	235
Peppers	236
Tomatoes	237

Non-Edible Horticulture

Commodity	Code
Bedding Plants	132
Flowers and Ornamental Foliage	133
Fruits and Vegetables (Non-Edible)	134
Seeds and Bulbs	135
Shrubs	136
Sod	137
Trees (Cultivated Christmas)	138
Trees (Fruit and Ornamental)	139

Income Feed Codes

Commodity	Code
Custom Feedlot Operator Income	
Custom Feedlot Operator (Itemized Invoices) Qualifying Feed and Protein	243
Custom Feedlot Operator (Non Itemized Invoices) Qualifying Prepared Feed	246
Other Custom Feeding Income (Itemized)	576

Expense Feed Codes

Commodity	Code
Livestock Owners And Custom Feedlot Operators With Prepared Feed Purchases	
Prepared Feed and Protein Supplements (Itemized)	046
Other Feed Charges (Itemized)	570
Prepared Feed and Purchases (Non Itemized)	571
Livestock Owners and Custom Feeding Expense	
Other Custom Feeding Expenses (Itemized)	572
Custom Feeding Expenses (Non Itemized)	573
Custom Feeding Expense (Itemized) Qualifying Feed and Protein Supplements	577

Expense Feed Codes

Commodity	Code
Ranch Fur Operators With Prepared Feed Purchases	
Prepared Feed and Protein Supplements (Itemized)	046
Ranch Fur Operators Other Feed Expenses (Itemized)	310
Ranch Fur Operators Feed Purchases (Non Itemized)	574

Poultry, Fowl, Ratites

Commodity	Code
Partridge	323
Quail	324
Taiwanese Chickens	325
Silkies	326
Pigeons	327
Ducks (Including Eggs)	332
Geese (Including Eggs)	333
Turkeys	334
Pheasants (Including Eggs)	338
Turkey Eggs	342
Chickens, Eggs for Consumption	343
Chickens, Eggs for Hatching	344
Chickens	366
Ostriches	371
Rheas	372
Emus	373
Chicken, Eggs (Non-Supply Managed)	589
Chickens (Non-Supply Managed)	590
Turkeys (Non-Supply Managed)	591

Prescribed Drought Region (PDR)/CFIA Livestock Codes

Commodity	Code
Deferred Bovine Cattle	150
Deferred Bison	151
Deferred Goat	152
Deferred Sheep	153
Deferred Deer	154
Deferred Elk	155
Deferred Horse For PMU Sales	156
Deferred Other Breeding Animals	157

Livestock

Commodity	Code
Pot Bellied Pigs	239
Chinchilla	240
Fox	241
Mink	242
Reindeer	244
Wild Boar	247
Bees, Leaf Cutter	312
Dogs (Kennels and Pet Breeding Excluded)	313
Horses (Including Hides)	316
Swine	341
Bison (Including Hides)	350
Commercial Game Animals (Including Hides)	351
Deer (Including Hides)	352
Elk (Including Hides and Velvet)	353
Goats (Including Milk & Hides)	354
Llamas (Including Hides)	355
Rabbits (Including Pelts)	356
Donkeys / Mules	367
Groundhogs / Hedgehogs	369
Alpacas	370
Bees, Honey	374
Cattle, Cows and Bulls	706
Cattle, Calves	719
Cattle, Fat / Slaughter	720
Cattle, Feeder	721
Cattle, Purebred Breeding	722
Sheep, Lambs	723
Sheep, Ewes and Rams	734

Other Products

Commodity	Code
Honey	129
Maple Products	130
Wood	259
Fish Meal	263
Manure	318
Milk and Cream (Cattle)	319
Pregnant Mare Urine (PMU)	322
Wool	328
Bee By-Products	375
Pollination Services Fee	376
Milk and Cream (Non-Supply Managed)	592
Semen and Embryos	712

Note: For information on any commodities not included in this listing, contact your Administration.

See the following lists to determine the correct code to be used for reporting the payment type on Statement A or on Statement B.

Program payments received from the following list of payments as compensation for commodity income or loss are included in calculating your AgriStability program year production margin. Program payments received directly for the loss of an allowable commodity (e.g., AgriInsurance/production or crop insurance, hail insurance, private insurance for eligible commodities, or wildlife damage compensation) will be included in the calculation of your ANS for AgriInvest.

PROGRAM PAYMENT	CODE
Alberta Farm Recovery Plan (AFRP)	**580**
Alberta Livestock Price Insurance Programs (CPIP, HPIP)	**620**
BC Cull Animal Program	**457**
BC Livestock Drought Assistance Program (LDAP) (Federal Portion)	**569**
BC Negative Margin Insurance Pilot Program	**497**
BC Steer and Heifer Market Transition Program	**496**
Bovine Spongiform Encephalopathy (BSE) Recovery program	**468**
Canada – Alberta Excess Moisture Initiative (CAEMI CAEMI II)	**610**
Canada – Alberta Feed Transportation Assistance initiative (CAFTAI)	**618**
Canada – Alberta Pasture Recovery Initiative (CAPRI)	**608**
Canada – Alberta Seed Potato Assistance Program	**599**
Canada – British Columbia Excess Moisture Initiative	**624**
Canada – British Columbia Feed Assistance and Pasture Restoration Initiative	**625**
Canada – Manitoba Avian Influenza Assistance Initiative	**621**
2010 Canada – Manitoba Excess Moisture Assistance Program	**611**
Canada – Manitoba Feed and Transportation Assistance initiative	**617**
Canada – New Brunswick Honey Bee Revitalization Initiative	**578**
Canada – Saskatchewan Excess Moisture Program	**612**
Canada – Saskatchewan Pasture Recovery Initiative (CSPRI)	**613**
Canadian Food Inspection Agency (CFIA) Payment for allowable commodities	**469**
Canadian Food Inspection Agency (CFIA) Payment for supply managed commodities	**479**
Canadian Food Inspection Agency (CFIA) Payment for other amounts	**588**
Circovirus Inoculation Program (CIP) (all provinces)	**579**
Cost of Production Payment	**426**
Crop Cover Protection Program	**473**
AgriInsurance (production/Crop/Hail insurance)	
Grains, oilseeds, and special crops	**401**
Edible horticulture crops	**402**
Non edible horticulture crops	**470**
Other commodities	**463**
Cull Breeding Swine Program (all provinces)	**582**
Farm Income Payment (FIP) Direct	**485**
Farm Income Payment (FIP) General	**484**
Fed Cattle Set Aside Program (all provinces)	**483**
Feeder Calf Set Aside Program (all provinces)	**482**
Grain and Oilseed Program Payment (GOPP)	**486**
Insurance proceeds for allowable expense items	**406**
Livestock Feed Insurance Program	**412**
2011 Manitoba AgriRecovery Program (allowable income)	**626**
Manitoba Assiniboine Valley Producers Flood Assistance Program	**564**

PROGRAM PAYMENT	CODE
Manitoba Cull Animal Program	**492**
Manitoba Drought Assistance Program	**489**
Manitoba Feeder Assistance Program	**480**
Manitoba Flood: Building and Action Recovery Program (allowable income)	**623**
Manitoba Forage Assistance Program (MFAP)	**597**
Manitoba Forage Restoration Assistance Program	**595**
Manitoba Interlake Unseeded Land Restoration Program	**609**
Manitoba Livestock Feed Assistance Program	**594**
Manitoba Other Ruminant Industry Transitional Program	**488**
Manitoba Slaughter Deficiency Program	**481**
Manitoba Spring Blizzard Livestock Mortalities Assistance Program	**628**
New Brunswick Potato Storage Assistance Program	**615**
Nova Scotia Modified BSE Recovery Program	**491**
Nova Scotia Ruminant Industry Support Program	**487**
Ontario Juice Grape Transition Program	**551**
Ontario Special Beekeepers Fund	**552**
Ontario Tornado Assistance Initiative	**614**
Orchard and Vineyards Transition Program	**583**
Other AgriRecovery Program (allowable income)**	**627**
PEI Potato Assistance program	**598**
Plum Pox Eradication	**600**
Saskatchewan Cattle and Hog Support program	**593**
Saskatchewan Cull Animal Program	**494**
Saskatchewan Feed and Forage Program	**616**
Saskatchewan Herd Retention Program	**493**
Shoal Lakes Agriculture Flooding Assistance Program (allowable income)	**622**
Transitional Industry Support Program (TISP)	**498**
Waterfowl/Wildlife Damage Compensation	
Grains, oilseeds, and special crops	**418**
Horticulture	**419**
Other commodities	**425**

**This code should only be used for AgriRecovery programs (allowable for AgriStability) that are not specifically listed above.

Program payments received from the following list of payments as compensation for commodity income or loss are **NOT** included in calculating your AgriStability program year production margin or your ANS for AgriInvest.

PROGRAM PAYMENT	CODE
Alberta Spring Price Endorsement	**495**
Alternate Land Use Services (ALUS)	**557**
BC Bovine Tuberculosis Assistance Program	**596**
BC Livestock Drought Assistance Program (LDAP) (Provincial Portion)	**603**
Canada-Manitoba Farm Stewardship Program	**563**
Canada – Ontario Grain and Oilseed Payment	**410**
Canada – Ontario Grain Stabilization Payment	**410**
Canadian Agricultural Skills Service (CASS)	**561**
Canadian Farm Business Advisory Service	**562**
Canadian Farm Families Options Program	**420**
Canadian Food Inspection Agency (CFIA) Payment for non-allowable commodities	**587**
CAIS Inventory Transition Initiative	**421**
Dairy Subsidies	**435**
Green Plan, Farm Based Program	
Permanent cover practices	**466**
Hog Farm Transition Program	**607**
Industry Transition Production Assistance Program	**478**
Management Training Credit	**558**
2011 Manitoba AgriRecovery Program (non-allowable income)	**630**
Manitoba Farmland School Tax Rebate Program	**556**
Manitoba Flood: Building and Action Recovery Program (non-allowable income)	**631**
Manitoba Ruminant Assistance Program	**584**
Market Revenue Insurance (MRI)	
Grains, oilseeds, and special crops	**410**
Edible horticulture crops	**411**
Non edible horticulture crops	**474**
New Brunswick Honey Bee Revitalization Initiative (provincial payment)	**604**
Nova Scotia Hog Transition Program	**555**
Nova Scotia Margin Enhancement Program	**554**
Nova Scotia Transitional Assistance Program for Ruminant Livestock and Hogs	**585**
Ontario Cattle, Hog and Horticulture Payment	**581**
Ontario Cost Recognition Top-Up	**553**
Ontario Duponchelia Assistance	**602**
Ontario Edible Horticulture Crop Payment	**475**
Ontario Grain and Oilseed Program Payment	**471**
Ontario Inventory Transition Payment	**441**
Ontario Risk Management Program	**565**
Other AgriRecovery Program (non-allowable income)**	**632**
Production Insurance (PI) premium adjustment	**499**
Saskatchewan Crop Insurance Premium Adjustment (CIPA)	**619**
Shoal Lakes Agriculture Flooding Assistance Program (non-allowable income)	**629**
Saskatchewan Farm and Ranch Water Infrastructure Program (FRWIP)	**601**
Special Farm Assistance	**560**
Tobacco Transition Program	**606**
Transitional Financial Assistance Program (TFA)	**427**
Young Farmer Rebate	**559**

**This code should only be used for AgriRecovery programs (non-allowable for AgriStability) that are not specifically listed above.

To find the code for your commodity, locate the name of your commodity and look under the column for your province or territory.

- If the box is blank, the code cannot be used in your province or territory.
- If the box is marked with an X, use this code on your form. The administration will assign a price for the commodity. You can submit your own price for this commodity only if you meet the criteria outlined in the Guide.
- If the box is shaded, use this code on your form. You must provide your own price for this commodity. Refer to the guide for more information.

Edible Horticulture

Code	Description	BC	MB	NL	NB	NS	YT
4990	Cranberries (establishment stage)						
4991	Cranberries (1st year of production)						
4992	Cranberries (2nd year of production)						
4993	Cranberries (3rd year of production)						
4994	Cranberries (4+ years of production)						
4995	Grapes (Planting Year)						
4996	Grapes (Non-Bearing Year)						
4997	Grapes (Year 1 of production)						
4998	Grapes (Year 2+ of production)						
5000	Blackberries						
5004	Blueberries, Lowbush						
5006	Cranberries						
5007	Currants, Black						
5009	Currants, Red						
5010	Elderberries						
5012	Gooseberries						
5016	Loganberries						
5018	Raspberries						
5020	Saskatoon Berries						
5021	Haskap						
5022	Seabuckthorn, Berries						
5024	Strawberries						
5030	Apples						
5031	Apples, Organic						
5032	Apricots						
5034	Artichokes						
5036	Cantaloupes						
5038	Cherries, Sour						
5040	Cherries, Sweet						
5042	Grapefruit						
5044	Kiwi Fruit						

Edible Horticulture

Code	Description	BC	MB	NL	NB	NS	YT
5046	Lemons						
5048	Nectarines						
5050	Oranges						
5052	Peaches						
5054	Pears						
5056	Plums						
5058	Prunes						
5059	Blueberries, High bush (Planting Year)						
5060	Blueberries, High bush (Non-Bearing Year)						
5061	Blueberries, High bush (Years 1 to 2 of Production)						
5062	Blueberries, High bush (Years 3 to 6 of Production)						
5063	Blueberries, High bush (Years 7 to 9 of Production)						
5064	Blueberries, High bush (Years 10+ of Production)						
5066	Wine (Bottled)						
5067	Wine (Bulk/pre-bottled)						
5095	Blueberries, Low bush (establishment stage)						
5096	Blueberries, Low bush (primary production – 1st and 2nd harvest crop)						
5097	Blueberries, Low bush (secondary production – 3rd and 4th harvest crop)						
5098	Blueberries, Low bush (mature/full production)						
5099	Blueberries, Low bush (burn/sprout/mow)						
6850	Anise						
6851	Arugula						
6852	Basil						
6854	Borage						
6855	Chervil						
6856	Chives						
6858	Cilantro						
6860	Comfrey						
6862	Coriander		X				
6864	Cumin						
6866	Dill						
6867	Echinacea, Root Harvested						
6869	Echinacea, Establishment						
6870	Evening Primrose						
6872	Fennel						
6874	Fenugreek						
6876	Fireweed						
6877	Ginseng, Root Harvested						
6879	Ginseng, Establishment Stage						
6880	Marjoram						
6881	Lemon Balm						

Edible Horticulture

Code	Description	BC	MB	NL	NB	NS	YT
6882	Mint						
6883	Lavender						
6884	Monarada						
6886	Oregano						
6888	Parsley						
6890	Rocket						
6892	Rosemary						
6893	Gingko Biloba						
6894	Sage						
6896	St. Johns Wort						
6898	Stevia						
6900	Summer Savory						
6902	Tarragon						
6903	Thyme						
6904	Water Cress						
6920	Kenaf						
6922	Okra						
6928	Mushrooms, Brown						
6929	Mushrooms, White						
6930	Maple Syrup						
6931	Maple Syrup, Vacuum						
6933	Rice, Wild						
6934	Mustard Leaves						
6936	Oilseed, Radish						
6938	Radish Seed, Fodder						
6940	Radish Seed, Organic						
6946	Sugar Beets						
6948	Tobacco						
6970	Beans, Adzuki						
6972	Beans, Broad						
6974	Beans, Green						
6975	Beans, Green, Organic						
6976	Beans, Jacob						
6978	Bean, Lima						
6980	Bean, Mung						
6982	Beans, Snap						
6983	Beans, Snap, Fresh						
6984	Beans, Soldier						
6986	Beans, Wax						
6988	Seabuckthorn, Leaves						
6990	Potatoes, Processing						

Edible Horticulture

Code	Description	BC	MB	NL	NB	NS	YT
6991	Potatoes, Organic						
6992	Potatoes, Seed						
6994	Potatoes, Sweet						
6996	Potatoes, Table						
7200	Potatoes, Mini-tuber						
7202	Potatoes, Pre-elite						
7204	Potatoes, Elite 1						
7206	Potatoes, Elite 2						
6998	Asparagus						
7000	Beets						
7002	Bok Choi						
7004	Broccoflower						
7006	Broccoli						
7008	Brussel Sprouts						
7010	Cabbage						
7012	Cabbage, Chinese						
7014	Carrots						
7015	Carrots, Organic						
7016	Cauliflower						
7018	Celery						
7020	Collards						
7022	Corn, Sweet						
7024	Cucumbers						
7026	Cucumber, English						
7030	Egg Plant						
7032	Endive						
7034	Fiddle Heads						
7035	Edible Flowers						
7036	Garlic						
7037	Garlic, Organic						
7038	Gherkins						
7039	Hazelnuts						
7040	Horseradish, Condiment						
7042	Horseradish, Enzyme						
7044	Kohlrabi						
7046	Leeks						
7047	Leeks, Organic						
7048	Lettuce						
7049	Lettuce, Organic						
7052	Lettuce, Romaine						
7054	Melons						

Edible Horticulture

Code	Description	BC	MB	NL	NB	NS	YT
7056	Onions						
7057	Onions, Organic						
7058	Parsnips						
7060	Peas, Green, Fresh						
7062	Peas, Sweet						
7064	Peppers, Green						
7068	Pumpkin						
7069	Gourds						
7070	Radish						
7072	Rhubarb						
7074	Rutabagas						
7076	Salsify						
7078	Scorzonera						
7080	Shallots						
7082	Spinach						
7083	Spinach, Organic						
7084	Squash						
7086	Swiss Chard						
7087	Swiss Chard, Organic						
7088	Tomatoes						
7094	Turnips						
7096	Watermelon						
7098	Zucchini						
7099	Kale, Organic						
7028	Cucumbers, Greenhouse						
7050	Lettuce, Greenhouse						
7066	Peppers, Greenhouse						
7090	Tomatoes, Cherry, Greenhouse						
7092	Tomatoes, Greenhouse						

Forage

Code	Description	BC	MB	NL	NB	NS	YT
5560	Alfalfa						
5562	Greenfeed						
5564	Hay, Alfalfa						
5566	Hay, Alfalfa, Organic						
5568	Hay, Alfalfa/Brome						
5570	Hay, Alfalfa/Grass						
5572	Hay, Clover						
5574	Hay, Grass						
5576	Hay, Other						
5578	Hay, Slough						
5579	Hay, Timothy						
5580	Haylage						
5582	Millet						
5583	Silage, Corn						
5584	Silage						
5586	Straw						
5588	Swath Grazing						

Forage Seed

Code	Description	BC	MB	NL	NB	NS	YT
5592	Grass, Wheat, Crested, Common Seed						
5593	Grass, Wheat, Intermediate Common Seed						
5594	Grass, Wheat, Slender Common Seed						
5595	Grass, Wheat, Pubescent Common Seed						
5596	Grass, Wheat, Crested, Pedigreed Seed						
5597	Grass, Wheat, Intermediate Pedigreed Seed						
5598	Grass, Wheat, Slender Pedigreed Seed						
5599	Grass, Wheat, Pubescent Pedigreed Seed						
5600	Alfalfa, Common Seed						
5602	Alfalfa, Pedigreed Seed						
5603	Alfalfa, Organic, Seed						
5604	Bentgrass, Common Seed						
5606	Bentgrass, Pedigreed Seed						
5608	Birdsfoot Trefoil, Common Seed						
5610	Birdsfoot Trefoil, Pedigreed Seed						
5612	Blue Grama, Common Seed						
5614	Blue Grama, Pedigreed Seed						
5615	Native, Sideoats Grama						
5619	Clover, Organic, Seed						
5620	Clover, Alsike, Common Seed						
5622	Clover, Alsike, Pedigreed Seed						

Forage Seed

Code	Description	BC	MB	NL	NB	NS	YT
5624	Clover, Kura, Common Seed						
5626	Clover, Kura, Pedigreed Seed						
5628	Clover, Other, Common Seed						
5636	Clover, Sweet, Common Seed						
5638	Clover, Sweet, Pedigreed Seed						
5640	Fescue, Meadow, Common Seed						
5642	Fescue, Meadow, Pedigreed Seed						
5644	Fescue, Tall, Forage, Common Seed						
5646	Fescue, Tall, Forage, Pedigreed Seed						
5648	Fescue, Tall, Turf, Common Seed						
5650	Fescue, Tall, Turf, Pedigreed Seed						
5652	Fescues, Other, Common Seed						
5656	Grass, Green Needle, Common Seed						
5658	Grass, Green Needle, Pedigreed Seed						
5659	Native, Needle and Thread						
5660	Grass, Indian, Common Seed						
5662	Grass, Indian, Pedigreed Seed						
5664	Grass, June, Common Seed						
5666	Grass, June, Pedigreed Seed						
5668	Grass, Kentucky Blue, Common Seed						
5670	Grass, Kentucky Blue, Pedigreed Seed						
5671	Grass, Fowl Blue						
5672	Grass, Orchard, Common Seed						
5674	Grass, Orchard, Pedigreed Seed						
5676	Grass, Other, Common Seed						
5680	Grass, Reed Canary, Common Seed						
5682	Grass, Reed Canary, Pedigreed Seed						
5683	Native, Bluestem, Big						
5684	Grass, Switch, Common Seed						
5685	Native, Bluestem, Little						
5686	Grass, Switch, Pedigreed Seed						
5687	Native, Prairie Sandreed						
5688	Grass, Tufted Hair, Common Seed						
5689	Native, Prairie Cordgrass						
5690	Grass, Tufted Hair, Pedigreed Seed						
5691	Native Wheatgrass, Western						
5693	Native Wheatgrass, Northern						
5695	Native Wheatgrass, Streambank						
5696	Milkvetch, Common Seed						
5697	Milkvetch, Canada						
5698	Milkvetch, Pedigreed Seed						

Forage Seed

Code	Description	BC	MB	NL	NB	NS	YT
5699	Milkvetch, American						
5700	Millet, Common Seed						
5702	Millet, Pedigreed Seed						
5704	Rye Grass, Annual, Common Seed						
5706	Rye Grass, Annual, Pedigreed Seed						
5708	Rye Grass, Perennial, Common Seed						
5709	Rye Grass, Native, Canada Wild						
5714	Rye, Grass, Perennial, Pedigreed Seed						
5716	Sainfoin, Common Seed						
5718	Sainfoin, Pedigreed Seed						
5720	Timothy, Common Seed						
5722	Timothy, Pedigreed Seed						
5723	Bromes, Smooth, Common Seed						
5724	Bromes, Meadow, Common Seed						
5725	Bromes, Smooth, Pedigreed Seed						
5726	Bromes, Meadow, Pedigreed Seed						
5727	Fescue, Red, Creeping, Common Seed						
5728	Fescue, Red, Creeping, Pedigreed Seed						
5729	Chickling Vetch, Seed						
5731	Clover, Red, Common Seed, Single Cut						
5732	Clover, Red, Common Seed, Double Cut						
5733	Clover, Red, Pedigreed Seed, Single Cut						
5734	Clover, Red, Pedigreed Seed, Double Cut						
5730	Sloughgrass, American						
5736	Black Medic						
5742	Niger Thistle						

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5070	Kamut						
5072	Kamut, Organic						
5074	Kamut, Pedigreed Seed						
5076	Quinoa						
5078	Quinoa, Organic						
5080	Quinoa, Pedigreed Seed						
5082	Spelt						
5084	Spelt, Organic						
5086	Spelt, Pedigreed Seed						
5100	Barley				X	X	
5101	Barley, Feed (>=48 lb/bu.)		X				

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5102	Barley, Feed (42 lb/bu. to 47 lb/bu.)		X				
5105	Barley CWB, CW, No. 1	X	X				
5110	Barley CWB, CW, No. 2	X	X				
5115	Barley CWB, Food Sel. CW Six-Row	X	X				
5120	Barely CWB, Food Sel. CW Two-Row	X	X				
5125	Barley, CWB, Sample Select CW Six-Row acct. Fusarium	X	X				
5130	Barley, CWB, Sample Select CW Two-Row acct.Fusarium	X	X				
5135	Barley CWB, Sel. CW Six-Row	X	X				
5145	Barley CWB, Sel. CW Six-Row Hulless	X	X				
5150	Barley CWB, Sel. CW Two-Row	X	X				
5155	Barley CWB, Sel. CW Two-Row Hulless	X	X				
5175	Barley, CWB, Std. CW Hulless	X	X				
5195	Barley, Feed (Off Board)	X					
5200	Barley, Organic						
5204	Barley, Organic, Feed						
5205	Barley, Organic Six-Row						
5206	Barley, Organic Six-Row, Pedigreed						
5210	Barley, Organic Two-Row						
5211	Barley, Organic Two-Row, Pedigreed						
5215	Barley, Pedigreed Seed						
5220	Barley, Pedigreed Seed Six-Row						
5225	Barley, Pedigreed Seed Two-Row						
5240	Buckwheat, No. 1		X				
5242	Buckwheat, No. 2		X				
5244	Buckwheat, No. 3		X				
5246	Buckwheat, Organic						
5248	Buckwheat, Pedigreed Seed						
5250	Canary Seed		X				
5252	Canary Seed, Organic						
5254	Canary Seed, Pedigreed Seed						
5259	Rapeseed, High Erucic Acid						
5260	Canola, Argentine						
5262	Canola, Argentine, No. 1	X	X				
5264	Canola, Argentine, No. 2	X	X				
5266	Canola, Argentine, No. 3						
5268	Canola, Argentine, Organic						
5270	Canola, Argentine, Pedigreed Seed						
5272	Canola, Argentine, Sample						
5274	Canola, Polish						
5276	Canola, Polish, No. 1	X	X				
5278	Canola, Polish, No. 2	X	X				
5280	Canola, Polish, No. 3						

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5282	Canola, Polish, Organic						
5284	Canola, Polish, Pedigreed Seed						
5286	Canola, Polish, Sample						
5290	Caraway Seed		X				
5292	Caraway Seed, Organic						
5294	Caraway Seed, Pedigreed Seed						
5300	Chickpeas, Desi, No. 1		X				
5302	Chickpeas, Desi, No. 2		X				
5303	Chickpeas, Desi, No. 3						
5304	Chickpeas, Desi, Organic						
5306	Chickpeas, Desi, Pedigreed Seed						
5310	Chickpeas, Large Kabuli (Average), No. 1		X				
5312	Chickpeas, Large Kabuli (Average), No. 2		X				
5314	Chickpeas, Large Kabuli (Average), No. 3						
5316	Chickpeas, Large Kabuli, Organic						
5318	Chickpeas, Large Kabuli, Pedigreed Seed						
5322	Chickpeas, Small Kabuli, No. 1		X				
5324	Chickpeas, Small Kabuli, No. 2		X				
5325	Chickpeas, Small Kabuli, No. 3						
5326	Chickpeas, Small Kabuli, Organic						
5328	Chickpeas, Small Kabuli, Pedigreed Seed						
5330	Chickpeas, Feed						
5340	Corn, Grain		X		X	X	
5342	Corn, Grain, Organic						
5344	Corn, Grain, Pedigreed Seed						
5350	Fababeans, No. 1		X				
5352	Fababeans, No. 2		X				
5354	Fababeans, No. 3		X				
5356	Fababeans, Organic						
5358	Fababeans, Pedigreed Seed						
5360	Fababeans, Feed		X				
5368	Beans, Black						
5369	Beans, Black, Organic						
5370	Beans, Black, No. 1		X				
5372	Beans, Black, No. 2		X				
5374	Beans, Black, No. 3		X				
5375	Beans, Black, Pedigreed Seed						
5376	Beans, Brown, No. 1						
5378	Beans, Brown, No. 2						
5380	Beans, Brown, No. 3						
5382	Beans, Brown, Organic						
5384	Beans, Brown, Pedigreed Seed						

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5386	Beans, Cranberry, No. 1		X				
5388	Beans, Cranberry, No. 2		X				
5390	Beans, Cranberry, No. 3		X				
5392	Beans, Cranberry, Organic						
5394	Beans, Cranberry, Pedigreed Seed						
5396	Beans, Great Northern, No. 1		X				
5398	Beans, Great Northern, No. 2		X				
5400	Beans, Great Northern, No. 3		X				
5402	Beans, Great Northern, Organic						
5404	Beans, Great Northern, Pedigreed Seed						
5405	Beans, Dry, Red Kidney						
5406	Beans, Kidney, Dark Red, No. 1		X				
5408	Beans, Kidney, Dark Red, No. 2		X				
5410	Beans, Kidney, Dark Red, No. 3		X				
5412	Beans, Kidney, Dark Red, Organic						
5414	Beans, Kidney, Dark Red, Pedigreed Seed						
5416	Beans, Kidney, Light Red, No. 1		X				
5418	Beans, Kidney, Light Red, No. 2		X				
5420	Beans, Kidney, Light Red, No. 3		X				
5422	Beans, Kidney, Light Red, Organic						
5424	Beans, Kidney, Light Red, Pedigreed Seed						
5426	Beans, Pink, No. 1		X				
5428	Beans, Pink, No. 2		X				
5430	Beans, Pink, No. 3		X				
5432	Beans, Pink, Organic						
5434	Beans, Pink, Pedigreed Seed						
5436	Beans, Pinto, No, 1		X				
5438	Beans, Pinto, No. 2		X				
5440	Beans, Pinto, No. 3		X				
5442	Beans, Pinto, Organic						
5444	Beans, Pinto, Pedigreed Seed						
5446	Beans, Feed						
5448	Beans, Small Red, No. 1		X				
5450	Beans, Small Red, No. 2		X				
5452	Beans, Small Red, No. 3		X				
5454	Beans, Small Red, Organic						
5456	Beans, Small Red, Pedigreed Seed						
5457	Beans, White Pea (Navy)						
5458	Beans, White Pea (Navy), No. 1		X				
5460	Beans, White Pea (Navy), No. 2		X				
5462	Beans, White Pea (Navy), No. 3		X				
5464	Beans, White Peas (Navy), Organic						

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5466	Beans, White Peas (Navy), Pedigreed Seed						
5468	Beans, Dry, Yellow Eye						
5500	Peas, Dry, Feed	X	X				
5502	Peas, Dry, Feed, Organic						
5504	Peas, Dry, Food, Green, No. 1		X				
5506	Peas, Dry, Food, Green, No. 2		X				
5508	Peas, Dry, Food, Green, Organic						
5510	Peas, Dry, Food, Yellow, No. 1		X				
5512	Peas, Dry, Food, Yellow, No. 2		X				
5514	Peas, Dry, Food, Yellow, Organic						
5516	Peas, Dry, Maple						
5518	Peas, Dry, Marrowfat						
5520	Peas, Dry, Pedigreed Seed						
5540	Camelina						
5542	Camelina, Organic						
5544	Camelina, Pedigreed Seed						
5550	Flax	X	X				
5552	Flax, Organic						
5553	Flax, Organic, Pedigreed						
5554	Flax, Pedigreed Seed						
5556	Flax, Sample						
5750	Hemp, Fiber						
5752	Hemp, Grain						
5754	Hemp, Pedigreed Seed						
5762	Lentils, Dark Green Speckled, No. 1		X				
5764	Lentils, Dark Green Speckled, No. 2		X				
5760	Lentils, Dark Green Speckled, Extra No. 3		X				
5766	Lentils, Dark Green Speckled, No. 3		X				
5768	Lentils, Dark Green Speckled, Organic						
5770	Lentils, Dark Green Speckled, Pedigreed						
5774	Lentils, Large Green, No. 1		X				
5776	Lentils, Large Green, No. 2		X				
5772	Lentils, Large Green, Extra No. 3		X				
5778	Lentils, Large Green, No. 3		X				
5780	Lentils, Large Green, Organic						
5782	Lentils, Large Green, Pedigreed Seed						
5784	Lentils, Medium Green, Extra No. 3		X				
5786	Lentils, Medium Green, No. 1		X				
5788	Lentils, Medium Green, No. 2		X				
5790	Lentils, Medium Green, No. 3		X				
5792	Lentils, Medium Green, Organic						
5794	Lentils, Medium Green, Pedigreed Seed						

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5798	Lentils, Red, No. 1		X				
5800	Lentils, Red, No. 2		X				
5796	Lentils, Red, Extra No. 3		X				
5802	Lentils, Red, No. 3		X				
5804	Lentils, Red, Organic						
5806	Lentils, Red, Pedigreed Seed						
5810	Lentils, Small Green, No. 1		X				
5812	Lentils, Small Green, No. 2		X				
5808	Lentils, Small Green, Extra No. 3		X				
5814	Lentils, Small Green, No. 3		X				
5816	Lentils, Small Green, Organic						
5818	Lentils, Small Green, Pedigreed Seed						
5820	Lentils, Feed						
5821	Lentils, Organic, Pedigreed Seed						
5822	Lentils, Black, Organic						
5830	Linola						
5832	Linola, Organic						
5834	Linola, Pedigreed Seed						
5836	Linola, Sample						
5840	Mixed Grain						
5841	Mixed Grain, Organic						
5850	Mustard, Brown, No. 1		X				
5852	Mustard, Brown, No. 2		X				
5854	Mustard, Brown, No. 3		X				
5856	Mustard, Brown, No. 4		X				
5858	Mustard, Brown, Organic						
5860	Mustard, Brown, Pedigreed Seed						
5862	Mustard, Oriental, No. 1		X				
5864	Mustard, Oriental, No. 2		X				
5866	Mustard, Oriental, No. 3		X				
5868	Mustard, Oriental, No. 4		X				
5870	Mustard, Oriental, Organic						
5872	Mustard, Oriental, Pedigreed Seed						
5874	Mustard, Sample						
5876	Mustard, Yellow, No. 1		X				
5878	Mustard, Yellow, No. 2		X				
5880	Mustard, Yellow, No. 3		X				
5882	Mustard, Yellow, No. 4		X				
5884	Mustard, Yellow, Organic						
5886	Mustard, Yellow, Pedigreed Seed						
5900	Oats	X	X		X	X	
5902	Oats, Organic						

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
5903	Oats, Organic, Pedigreed Seed						
5904	Oats, Pedigreed Seed						
5906	Oats, Sample						
5907	Screenings, All Crops						
5908	Screenings, All Crops, Organic						
5910	Rye, Fall		X				
5912	Rye, Fall, Organic						
5914	Rye, Fall, Pedigreed Seed						
5916	Rye, Spring		X				
5918	Rye, Spring, Organic						
5920	Rye, Spring, Pedigreed Seed						
5930	Safflower, No. 1		X				
5932	Safflower, Organic						
5934	Safflower, Pedigreed Seed						
5936	Safflower, Sample						
5940	Soybeans		X				
5942	Soybeans, Organic						
5944	Soybeans, Pedigreed Seed						
5946	Soybeans, Sample						
5950	Sunflower, Confectionary, Birdseed						
5952	Sunflower, Confectionary, No. 1		X				
5954	Sunflower, Confectionary, No. 2		X				
5956	Sunflower, Feed						
5958	Sunflower, Pedigreed Seed						
5960	Sunflowers, Oilseed, No. 1		X				
5962	Sunflowers, Oilseed, No. 2		X				
5964	Sunflower, Organic						
5968	Niger Seed						
5970	Sunola						
5972	Sunola, Organic						
5974	Sunola, Pedigreed Seed						
5980	Triticale						
5982	Triticale, Organic						
5984	Triticale, Pedigreed Seed						
6000	Wheat				X	X	
6001	Wheat, Feed (>=58 lb/bu.)		X				
6002	Wheat, Feed (52 lb/bu. to 57 lb/bu.)		X				
6005	Wheat CWB, CPS Red, No. 1	X	X				
6010	Wheat CWB, CPS Red No. 2	X	X				
6015	Wheat CWB, CPS White, No. 1	X	X				
6020	Wheat CWB, CPS White, No. 2	X	X				
6025	Wheat CWB, CW Feed	X	X				

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
6030	Wheat, CWB, CW, Mixed Grain	X	X				
6035	Wheat, CWB, CW Sample acct Fusarium	X	X				
6040	Wheat, CWB, CW Sample acct Light Weight	X	X				
6045	Wheat CWB, CWAD, No. 1	X	X				
6050	Wheat CWB, CWAD, No. 1 (11.0)	X	X				
6060	Wheat CWB, CWAD, No. 1 (12.0)	X	X				
6070	Wheat CWB, CWAD, No. 1 (13.0)	X	X				
6080	Wheat CWB, CWAD, No. 1 (14.0)	X	X				
6090	Wheat CWB, CWAD, No. 1 (15.0)	X	X				
6100	Wheat CWB, CWAD, No. 2	X	X				
6105	Wheat CWB, CWAD, No. 2 (11.0)	X	X				
6115	Wheat CWB, CWAD, No. 2 (12.0)	X	X				
6125	Wheat CWB, CWAD, No. 2 (13.0)	X	X				
6135	Wheat CWB, CWAD, No. 2 (14.0)	X	X				
6145	Wheat CWB, CWAD, No. 2 (15.0)	X	X				
6155	Wheat CWB, CWAD, No. 3	X	X				
6160	Wheat CWB, CWAD, No. 3 (13.0)	X	X				
6165	Wheat CWB, CWAD, No. 4	X	X				
6170	Wheat CWB, CWAD, No. 5	X	X				
6315	Wheat CWB, CWES, No. 1	X	X				
6320	Wheat CWB, CWES, No. 1 (12.5)	X	X				
6325	Wheat CWB, CWES, No. 2	X	X				
6330	Wheat CWB, CWES, No. 2 (12.5)	X	X				
6335	Wheat CWB, CWRS, No. 1	X	X				
6340	Wheat CWB, CWRS, No. 1 (11.0)	X	X				
6350	Wheat CWB, CWRS, No. 1 (12.0)	X	X				
6360	Wheat CWB, CWRS, No. 1 (13.0)	X	X				
6370	Wheat CWB, CWRS, No. 1 (14.0)	X	X				
6380	Wheat CWB, CWRS, No. 1 (15.0)	X	X				
6390	Wheat CWB, CWRS, No. 2	X	X				
6395	Wheat CWB, CWRS, No. 2 (11.0)	X	X				
6405	Wheat CWB, CWRS, No. 2 (12.0)	X	X				
6415	Wheat CWB, CWRS, No. 2 (13.0)	X	X				
6425	Wheat CWB, CWRS, No. 2 (14.0)	X	X				
6435	Wheat CWB, CWRS, No. 2 (15.0)	X	X				
6445	Wheat CWB, CWRS, No. 3	X	X				
6448	Wheat CWB, CWRS, No. 3 (12.0)	X	X				
6450	Wheat CWB, CWRS, No. 3 (13.0)	X	X				
6460	Wheat CWB, CWRS, No 3 (14.0)	X	X				
6470	Wheat CWB, CWRS, No. 4	X	X				
6475	Wheat CWB, CWRW, No. 1	X	X				
6480	Wheat CWB, CWRW, No. 1 (11.5)	X	X				

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
6485	Wheat CWB, CWRW, No. 2	X	X				
6490	Wheat CWB, CWRW, No. 2 (11.5)	X	X				
6495	Wheat, CWRW, Organic						
6500	Wheat, CWRW, Pedigreed Seed						
6510	Wheat CWB, CWRWS, No. 1 (12.0)	X	X				
6520	Wheat CWB, CWRWS, No. 1 (13.0)	X	X				
6530	Wheat CWB, CWRWS, No. 1 (14.0)	X	X				
6540	Wheat CWB, CWRWS, No. 2 (12.0)	X	X				
6550	Wheat CWB, CWRWS, No. 2 (13.0)	X	X				
6560	Wheat CWB, CWRWS, No. 2 (14.0)	X	X				
6567	Wheat CWB, CWSWS, No. 1 (>10.8)	X	X				
6572	Wheat CWB, CWSWS, No. 2 (>10.8)	X	X				
6575	Wheat CWB, CWSWS, No. 3	X	X				
6582	Wheat CWB, CWSWS, Sel. No. 1 (<9.9)	X	X				
6583	Wheat CWB, CWSWS, Sel. No. 1 (9.9-10.8)	X	X				
6587	Wheat CWB, CWSWS, Sel. No. 2 (<9.9)	X	X				
6588	Wheat CWB, CWSWS, Sel. No. 2 (9.9-10.8)	X	X				
6590	Wheat CWB, CWHWS, No. 1	X	X				
6595	Wheat CWB, CWHWS, No. 1 (11.0)	X	X				
6605	Wheat CWB, CWHWS, No. 1 (12.0)	X	X				
6615	Wheat CWB, CWHWS, No. 1 (13.0)	X	X				
6625	Wheat CWB, CWHWS, No. 1 (14.0)	X	X				
6635	Wheat CWB, CWHWS, No. 1 (15.0)	X	X				
6645	Wheat CWB, CWHWS, No. 2	X	X				
6650	Wheat CWB, CWHWS, No. 2 (11.0)	X	X				
6660	Wheat CWB, CWHWS, No. 2 (12.0)	X	X				
6670	Wheat CWB, CWHWS, No. 2 (13.0)	X	X				
6680	Wheat CWB, CWHWS, No. 2 (14.0)	X	X				
6690	Wheat CWB, CWHWS, No. 2 (15.0)	X	X				
6700	Wheat CWB, CWHWS, No. 3	X	X				
6703	Wheat CWB, CWHWS, No. 3 (12.0)	X	X				
6705	Wheat CWB, CWHWS, No. 3 (13.0)	X	X				
6715	Wheat CWB, CWHWS, No. 3 (14.0)	X	X				
6723	Wheat CWB, CWHWS, No. 4	X	X				
6725	Wheat Non-CWB, Feed	X					
6726	Wheat, Feed, Organic						
6730	Wheat, CPS Red, Organic						
6735	Wheat, CPS Red, Pedigreed Seed						
6740	Wheat, CPS White, Organic						
6745	Wheat, CPS White, Pedigreed Seed						
6750	Wheat, CWAD, Organic						
6755	Wheat, CWAD, Pedigreed Seed						

Grains and Oilseeds

Code	Description	BC	MB	NL	NB	NS	YT
6770	Wheat, CWES, Organic						
6775	Wheat, CWES, Pedigreed Seed						
6780	Wheat, CWRS, Organic						
6782	Wheat, CWRS, Organic, Pedigreed Seed						
6785	Wheat, CWRS, Pedigreed Seed						
6790	Wheat, CWRWS, Organic						
6795	Wheat, CWRWS, Pedigreed Seed						
6800	Wheat, CWSWS, Organic						
6805	Wheat, CWSWS, Pedigreed Seed						
6810	Wheat, CWHWS, Organic						
6815	Wheat, CWHWS, Pedigreed Seed						
6820	Wheat, Organic						
6825	Wheat, Pedigreed Seed						
6826	Harvest Discount Allowance						

Inedible Horticulture

Code	Description	BC	MB	NL	NB	NS	YT
5001	Blackberry Plants						
5005	Blueberry Plants						
5011	Currants, Bushes						
6937	Sod, acres harvested (BC Coastal Regions)						
6941	Sod, Acres Seeded						
6943	Sod, Acres Growing						
6945	Sod, Acres Harvested						
6949	Flowers, Fresh Cut, Greenhouse						
6951	Flowers, Fresh Cut						
6956	Strawberry, Plants						
6957	Raspberry Plants (Canes)						
6959	Bedding Plants						
6960	Christmas Trees, (Establishment)						
6961	Christmas Trees, (1st to 2nd years)						
6962	Christmas Trees, (3rd to 5th years)						
6963	Christmas Trees, (6th to 9th years)						
6964	Christmas Trees, (9+ years)						
6965	Christmas Trees, Natural Stand, Pre-Harvest						
6966	Christmas Trees, Natural Stand, Harvested						
7073	Rhubarb Plants						
7101	Plants, Potted						
7102	Perennials, Plugs/Liners						

Inedible Horticulture

Code	Description	BC	MB	NL	NB	NS	YT
7104	Perennials, 4 inch						
7106	Perennials, 1 gallon, Indoor						
7108	Perennials, 2 gallon, Indoor						
7110	Perennials, 1 gallon, Field/Container						
7112	Perennials, 2 gallon, Field/Container						
7114	Trees and Shrubs, Plugs/Liners						
7115	Trees and Shrubs, high value ball and burlap, field stock						
7116	Trees and Shrubs, 4 inch						
7117	Trees and Shrubs, Ball and Burlap, Field						
7118	Trees and Shrubs, 1 gallon, Indoor						
7120	Trees and Shrubs, 2 gallon, Indoor						
7122	Trees and Shrubs, 5 gallon, Indoor						
7124	Trees and Shrubs, 1 gallon, Field/Container						
7126	Trees and Shrubs, 2 gallon, Field/Container						
7128	Trees and Shrubs, 5 gallon, Field/Container						
7129	Trees and Shrubs, Caliper, Field Stock						
7130	Perennials, Potted, Indoor						
7132	Perennials, Potted, Outdoor, Nursery						
7134	Perennials, Rootstock, Field Grown						

Bees and Bee by Products

Code	Description	BC	MB	NL	NB	NS	YT
7600	Beeswax						
7603	Bees, Pollen						
7604	Honey						
7606	Honey Bees						
7608	Honey Bees, Nuclear Colony						
7610	Honey Bees, Package						
7616	Leaf Cutter Bees						

Bison

Code	Description	BC	MB	NL	NB	NS	YT
7902	Bison, Breeding, Bulls						
7904	Bison, Breeding, Cows						
7908	Bison, Calves, Bull						
7910	Bison, Calves, Heifer						
7924	Bison, Two Year Old, Bulls						
7926	Bison, Two Year Old, Heifers						
7928	Bison, Yearling, Bulls						
7930	Bison, Yearling, Heifers						

Cattle

Code	Description	BC	MB	NL	NB	NS	YT
8000	Beef, Breeding, Bulls						
8002	Beef, Breeding, Cows	X	X	X	X	X	
8007	Beef, Calves, Birth – 300 lb	X	X	X	X	X	
8032	Beef, Heifer, Feeder, 301-400 lb	X	X	X	X	X	
8036	Beef, Heifer, Feeder, 401-500 lb	X	X	X	X	X	
8040	Beef, Heifer, Feeder, 501-600 lb	X	X	X	X	X	
8044	Beef, Heifer, Feeder, 601-700 lb	X	X	X	X	X	
8048	Beef, Heifer, Feeder, 701-800 lb	X	X	X	X	X	
8052	Beef, Heifer, Feeder, 801-900 lb	X	X	X	X	X	
8056	Beef, Heifer, Feeder, 901-1000 lb	X	X	X	X	X	
8014	Beef, Heifer, Feeder, 1001-1100 lb	X	X	X	X	X	
8018	Beef, Heifer, Feeder, 1101-1200 lb	X	X	X	X	X	
8022	Beef, Heifer, Feeder, 1201-1300 lb	X	X	X	X	X	
8028	Beef, Heifer, Feeder, 1301 + lb	X	X	X	X	X	
8034	Beef, Steer, Feeder, 301-400 lb	X	X	X	X	X	
8038	Beef, Steer, Feeder, 401-500 lb	X	X	X	X	X	
8042	Beef, Steer, Feeder, 501-600 lb	X	X	X	X	X	
8046	Beef, Steer, Feeder, 601-700 lb	X	X	X	X	X	
8050	Beef, Steer, Feeder, 701-800 lb	X	X	X	X	X	
8054	Beef, Steer, Feeder, 801-900 lb	X	X	X	X	X	
8058	Beef, Steer, Feeder, 901-1000 lb	X	X	X	X	X	
8016	Beef, Steer, Feeder, 1001-1100 lb	X	X	X	X	X	
8020	Beef, Steer, Feeder, 1101-1200 lb	X	X	X	X	X	
8024	Beef, Steer, Feeder, 1201-1300 lb	X	X	X	X	X	
8026	Beef, Steer, Feeder, 1301-1400 lb	X	X	X	X	X	
8030	Beef, Steer, Feeder, 1401 + lb	X	X	X	X	X	
8060	Beef, Feeder, Cows						
8062	Beef, Replacement Heifers	X	X	X	X	X	
8063	Cattle, Semen						
8070	Purebred Beef, Breeding, Bulls						
8071	Purebred Beef, Embryo						
8072	Purebred Beef, Breeding, Cows						
8077	Purebred Beef, Calves, Birth – 300 lb						
8098	Purebred Beef, 301-400 lb, Heifers						
8102	Purebred Beef, 401-500 lb, Heifers						
8106	Purebred Beef, 501-600 lb, Heifers						
8110	Purebred Beef, 601-700 lb, Heifers						
8114	Purebred Beef, 701-800 lb, Heifers						
8118	Purebred Beef, 801-900 lb, Heifers						
8122	Purebred Beef, 901-1000 lb, Heifers						
8080	Purebred Beef, 1001-1100 lb, Heifers						
8084	Purebred Beef, 1101-1200 lb, Heifers						

Cattle

Code	Description	BC	MB	NL	NB	NS	YT
8088	Purebred Beef, 1201-1300 lb, Heifers						
8094	Purebred Beef, 1301 lb +, Heifers						
8100	Purebred Beef, 301-400 lb, Bulls						
8104	Purebred Beef, 401-500 lb, Bulls						
8108	Purebred Beef, 501-600 lb, Bulls						
8112	Purebred Beef, 601-700 lb, Bulls						
8116	Purebred Beef, 701-800 lb, Bulls						
8120	Purebred Beef, 801-900 lb, Bulls						
8124	Purebred Beef, 901-1000 lb, Bulls						
8082	Purebred Beef, 1001-1100 lb, Bulls						
8086	Purebred Beef, 1101-1200 lb, Bulls						
8090	Purebred Beef, 1201-1300 lb, Bulls						
8092	Purebred Beef, 1301-1400 lb, Bulls						
8096	Purebred Beef, 1401 lbs +, Bulls						
8127	Purebred Beef, Heifers, Bred						
8128	Purebred Beef, Replacement Heifers						

Dairy

Code	Description	BC	MB	NL	NB	NS	YT
8200	Dairy Quota, Buthterfat						
8202	Dairy Quota, Milk						
8204	Dairy, Breeding, Bulls						
8206	Dairy, Breeding, Cows						
8210	Dairy, Calves, Heifer						
8236	Dairy, Feeder 301-400 lb, Heifers						
8240	Dairy, Feeder 401-500 lb, Heifers						
8244	Dairy, Feeder 501-600 lb, Heifers						
8248	Dairy, Feeder 601-700 lb, Heifers						
8252	Dairy, Feeder 701-800 lb, Heifers						
8256	Dairy, Feeder 801-900 lb, Heifers						
8260	Dairy, Feeder 901-1000 lb, Heifers						
8218	Dairy, Feeder 1001-1100 lb, Heifers						
8222	Dairy, Feeder 1101-1200 lb, Heifers						
8226	Dairy, Feeder 1201-1300 lb, Heifers						
8232	Dairy, Feeder 1301 lb +, Heifers						
8212	Dairy, Calves, Steer						
8238	Dairy, Feeder 301-400 lb, Steers						
8242	Dairy, Feeder 401-500 lb, Steers						
8246	Dairy, Feeder 501-600 lb, Steers						
8250	Dairy, Feeder 601-700 lb, Steers						
8254	Dairy, Feeder 701-800 lb, Steers						

Dairy

Code	Description	BC	MB	NL	NB	NS	YT
8258	Dairy, Feeder 801-900 lb, Steers						
8262	Dairy, Feeder 901-1000 lb, Steers						
8220	Dairy, Feeder 1001-1100 lb, Steers						
8224	Dairy, Feeder 1101-1200 lb, Steers						
8228	Dairy, Feeder 1201-1300 lb, Steers						
8230	Dairy, Feeder 1301-1400 lb, Steers						
8234	Dairy, Feeder 1401 lb +, Steers						
8266	Dairy, Replacement Heifers						
8272	Purebred Dairy, Breeding, Bulls						
8274	Purebred Dairy, Breeding, Cows						
8278	Purebred Dairy, Calves, Heifer						
8300	Purebred Dairy, 301-400 lb, Heifers						
8304	Purebred Dairy, 401-500 lb, Heifers						
8308	Purebred Dairy, 501-600 lb, Heifers						
8312	Purebred Dairy, 601-700 lb, Heifers						
8316	Purebred Dairy, 701-800 lb, Heifers						
8320	Purebred Dairy, 801-900 lb, Heifers						
8324	Purebred Dairy, 901-1000 lb, Heifers						
8282	Purebred Dairy, 1001-1100 lb, Heifers						
8286	Purebred Dairy, 1101-1200 lb, Heifers						
8290	Purebred Dairy, 1201-1300 lb, Heifers						
8296	Purebred Dairy, 1301 lb +, Heifers						
8280	Purebred Dairy, Calves, Bulls						
8302	Purebred Dairy, 301-400 lb, Bulls						
8306	Purebred Dairy, 401-500 lb, Bulls						
8310	Purebred Dairy, 501-600 lb, Bulls						
8314	Purebred Dairy, 601-700 lb, Bulls						
8318	Purebred Dairy, 701-800 lb, Bulls						
8322	Purebred Dairy, 801-900 lb, Bulls						
8326	Purebred Dairy, 901-1000 lb, Bulls						
8284	Purebred Dairy, 1001-1100 lb, Bulls						
8288	Purebred Dairy, 1101-1200 lb, Bulls						
8292	Purebred Dairy, 1201-1300 lb, Bulls						
8294	Purebred Dairy, 1301-1400 lb, Bulls						
8298	Purebred Dairy, 1401 lb +, Bulls						
8327	Purebred Dairy, Heifers, Bred						
8328	Purebred Dairy, Replacement Heifers						

Goats

Code	Description	BC	MB	NL	NB	NS	YT
8902	Goats, Breeding, Bucks						
8904	Goats, Breeding, Does						
8910	Goats, Feeder, Kids						
8912	Goats, Kids						
8916	Purebred, Goats, Breeding, Bucks						
8918	Purebred, Goats, Breeding, Does						
8920	Purebred Goats, Feeder, Kids						
8922	Purebred Goats, Kids						

Horses

Code	Description	BC	MB	NL	NB	NS	YT
8558	Horses, Breeding, Mares						
8560	Horses, Breeding, Studs						
8561	Horses, Semen						
8562	Horses, Colts						
8567	Horses, Mares						
8569	Horses, Geldings						
8570	Horses, Slaughter						
8572	Pregnant Mare Urine Produced (PMU)						
8574	Purebred Horses, Breeding, Mares						
8576	Purebred Horses, Breeding, Studs						
8578	Purebred Horses, Colts						
8582	Purebred Horses, Slaughter						

Other Livestock

Code	Description	BC	MB	NL	NB	NS	YT
7502	Alpaca, Breeding, Hembras						
7504	Alpaca, Breeding, Machos						
7506	Alpaca, Cria, Hembras						
7508	Alpaca, Cria, Machos						
7516	Alpaca, Fibre						
7552	Llama, Breeding, Females						
7554	Llama, Breeding, Males						
7556	Llama, Cria, Females						
7558	Llama, Cria, Males						
7566	Llama, Fibre						
8134	Breeding Females, Leased (not owned)						
8402	Deer, Breeding, Bucks						
8404	Deer, Breeding, Does						
8410	Deer, Fawn, Bucks						

Other Livestock

Code	Description	BC	MB	NL	NB	NS	YT
8412	Deer, Fawn, Does						
8416	Deer, Feeder, Bucks						
8418	Deer, Feeder, Does						
8419	Deer, Semen						
8420	Deer, Yearling, Bucks						
8421	Deer, Hunt, Bucks						
8422	Deer, Yearling, Does						
8423	Red Deer, Breeding, Bulls						
8424	Red Deer, Breeding, Cows						
8425	Red Deer, Bulls, Producing Velvet						
8426	Red Deer, Calves Bull						
8427	Red Deer, Calves Heifer						
8430	Red Deer, Feeder, Heifers						
8431	Red Deer, Semen						
8432	Red Deer, Velvet						
8433	Red Deer, Yearling, Heifers						
8434	Red Deer, Yearling, Spikers						
8436	Red Deer, Hunt, Bulls						
8452	Elk, Breeding, Bulls						
8453	Elk, Hunt, Bulls						
8454	Elk, Breeding, Cows						
8456	Elk, Bulls Producing Velvet						
8460	Elk, Calves, Bull						
8462	Elk, Calves, Heifer						
8469	Elk, Semen						
8470	Elk, Velvet						
8474	Elk, Yearling, Heifers						
8476	Elk, Yearling, Spikers						
8502	Reindeer, Breeding, Bulls						
8504	Reindeer, Breeding, Cows						
8508	Reindeer, Calves, Bull						
8510	Reindeer, Calves, Heifers						
8512	Reindeer, Feeder, Bulls						
8514	Reindeer, Feeder, Heifers						
8516	Reindeer, Yearling, Bulls						
8518	Reindeer, Yearling, Heifers						
8520	Reindeer, Trained						
8550	Donkey, Jackass						
8551	Donkey, Jackass, Registered						
8552	Donkey, Jennys						
8553	Donkey, Jennys, Registered						

Other Livestock

Code	Description	BC	MB	NL	NB	NS	YT
8555	Donkey, Geldings						
8556	Mule, Mollys						
8557	Mule, Johns						
8600	Chinchillas for Pelts						
8602	Chinchillas, Breeding, Females						
8604	Chinchillas, Breeding, Males						
8627	Fox for Pelts						
8629	Fox, Breeding, Reynards						
8631	Fox, Breeding, Vixens						
8637	Fox, Pups						
8652	Mink for Pelts						
8654	Mink, Breeding, Females						
8656	Mink, Breeding, Males						
8662	Mink, Kits						
8677	Rabbits, Breeding, Bucks						
8679	Rabbits, Breeding, Does						
8687	Rabbits, Kits						
8691	Rabbits, Fryers						
8693	Rabbits, Stewers						
8852	Wild Boar, Breeding, Boars						
8854	Wild Boar, Breeding, Sows						
8856	Wild Boar, Finishers						
8858	Wild Boar, Growers						
8862	Wild Boar, Weanlings						

Poultry

Code	Description	BC	MB	NL	NB	NS	YT
7654	Chickens, Layers, Broiler Eggs for Hatching						
7656	Chickens, Layers, Eggs for Consumption						
7658	Chickens, Pullets						
7660	Chickens, Roosters						
7663	Eggs for Hatching						
7664	Eggs for Consumption						
7665	Eggs for Consumption, Organic						
7667	Chickens, Chicks						
7670	Purebred Chickens, Layers, Broiler Eggs for Hatching						
7672	Purebred Chickens, Layers, Eggs for Consumption						
7674	Purebred, Chickens, Pullets						
7676	Purebred, Chickens, Roosters						
7677	Chickens, Broilers, Chicks Hatched						
7678	Chickens, Layers, Chicks Hatched						

Poultry

Code	Description	BC	MB	NL	NB	NS	YT
7680	Chickens (up to 1.4 kg)						
7681	Chickens (over 1.4 kg up to 2.7 kg)						
7682	Chickens (over 2.7 kg)						
7702	Ducks, Broilers						
7706	Ducks, Drakes						
7708	Ducks, Ducklings						
7712	Ducks, Eggs						
7714	Ducks, Hens						
7752	Geese, Broilers						
7758	Geese, Eggs						
7760	Geese, Female						
7762	Geese, Ganders						
7764	Geese, Goslings						
7793	Partridge, Broilers						
7795	Partridge, Pullets						
7796	Partridge, Roosters						
7798	Partridge, Eggs for Hatching						
7800	Partridge, Hens						
7804	Pheasant, Chicks						
7810	Pheasant, Eggs						
7811	Pheasant, Ring Neck, Broilers						
7812	Pheasant, Hens						
7813	Pheasant, White, Broilers						
7814	Pheasant, Rooster						
7818	Pigeon, Squab Roasters						
7820	Pigeon, Pullets						
7825	Pigeon, Breeding pair						
7842	Silkies, Broilers						
7844	Silkies, Pullets						
7845	Silkies, Roosters						
7847	Silkies, Eggs for Hatching						
7852	Purebred Turkeys, Chicks						
7856	Purebred Turkeys, Eggs						
7858	Purebred Turkeys, Hens						
7860	Purebred Turkeys, Toms						
7861	Turkeys (up to 6.2 kg)						
7863	Turkeys (over 6.2 kg up to 8.5 kg)						
7865	Turkeys (over 8.5 kg up to 10.8 kg)						
7867	Turkeys (over 10.8 kg up to 13.3 kg)						
7869	Turkeys (over 13.3 kg)						
7870	Turkeys, Eggs						

Poultry

Code	Description	BC	MB	NL	NB	NS	YT
7871	Turkeys, Poults, Breeding						
7872	Turkeys, Hens						
7873	Turkeys, Poults, Broilers						
7876	Turkeys, Toms						
7877	Taiwanese Chickens, Hens						
7880	Taiwanese Chickens, Broilers						
7882	Taiwanese Chickens, Pullets						
7883	Taiwanese Chickens, Roosters						
7885	Taiwanese Chickens, Eggs for Hatching						
7887	Taiwanese Chickens, Chicks						
7888	Quail, Broilers						
7890	Quail, Pullets						
7891	Quail, Roosters						
7893	Quail, Eggs for Hatching						
7899	Silkies, Hens						
7900	Silkies, Chicks						

Ratites

Code	Description	BC	MB	NL	NB	NS	YT
7727	Emu, Boomers						
7729	Emu, Chicks						
7737	Emu, Eggs						
7739	Emu, Flyers						
7741	Emu, Slaughter						
7777	Ostrich, Chicks						
7783	Ostrich, Eggs						
7785	Ostrich, Hens						
7787	Ostrich, Roosters						
7789	Ostrich, Slaughter						
7827	Rheas, Chicks						
7833	Rheas, Eggs						
7835	Rheas, Hens						
7837	Rheas, Roosters						
7839	Rheas, Slaughter						

Sheep

Code	Description	BC	MB	NL	NB	NS	YT
8952	Sheep, Breeding, Ewes						
8954	Sheep, Breeding, Rams						
8960	Sheep, Feeder, Lambs						
8962	Sheep, Lambs						
8966	Purebred Sheep, Breeding, Ewes						
8968	Purebred Sheep, Breeding, Rams						
8970	Purebred Sheep, Feeder, Lambs						
8972	Purebred Sheep, Lambs						
8976	Wool						

Swine

Code	Description	BC	MB	NL	NB	NS	YT
8752	Hogs, Breeding, Boars						
8754	Hogs, Breeding, Sows	X	X		X	X	
8755	Hogs, Gilts						
8763	Hogs, Feeder, Birth – 18 lb	X	X		X	X	
8764	Hogs, Feeder, 19 lb – 36 lb	X	X		X	X	
8765	Hogs, Feeder, 37 lb – 65 lb	X	X		X	X	
8766	Hogs, Feeder, 66 lb – 100 lb	X	X		X	X	
8767	Hogs, Feeder, 101 lb – 140 lb	X	X		X	X	
8768	Hogs, Feeder, 141 lb – 180 lb	X	X		X	X	
8769	Hogs, Feeder, 181 lb – 220 lb	X	X		X	X	
8770	Hogs, Feeder, 221 lb – 240 lb	X	X		X	X	
8791	Hogs, Feeder, 241 lb – 260+ lb	X	X		X	X	
8771	Hogs, Semen						
8774	Purebred Hogs, Breeding, Boars						
8776	Purebred Hogs, Breeding, Sows						
8789	Purebred Hogs, Gilts						

British Columbia

District Number	District Name
1	East Kootenay
3	Central Kootenay
5	Kootenay Boundary
7	Okanagan-Similkameen
9	Fraser Valley
15	Metro Vancouver
17	Capital Regional District
19	Cowichan Valley
21	Nanaimo
23	Alberni-Clayoquot
25	Comox-Strathcona
27	Powell River
29	Sunshine Coast
31	Squamish-Lillooet
33	Thompson-Nicola
35	Central Okanagan
37	North Okanagan
39	Columbia-Shuswap
41	Cariboo Regional District
43	Mount Waddington
45	Central Coast
47	Skeena-Queen Charlotte
49	Kitimat-Stikine
51	Bulkley-Nechako
53	Fraser-Fort George
55	Peace River
57	Stikine
59	Northern Rockies

Manitoba

Municipality Number	Municipality Name
100	Albert
101	Archie
102	Argyle
103	Arthur
105	Bifrost
106	Birtle
107	Blanshard
109	Brenda
110	Brokenhead
111	Cameron
112	Cartier
114	Clanwilliam
115	Coldwell
116	Cornwallis
117	Daly
118	Dauphin
119	De Salaberry
120	Dufferin
121	East St. Paul
122	Edward
123	Ellice
124	Elton
125	Eriksdale

Manitoba

Municipality Number	Municipality Name
126	Ethelbert
127	Franklin
128	Gilbert Plains
129	Gimli
130	Glenella
131	Glenwood
132	Grandview
133	Grey
134	Hamiota
135	Hanover
136	Harrison
137	Hillsburg
138	La Broquerie
139	Lac Du Bonnet
140	Lakeview
141	Langford
142	Lansdowne
143	Lawrence
144	Lorne
145	Louise
146	Macdonald
147	Mccreary
148	Miniota
149	Minitonas
150	Minto
151	Montcalm
152	Morris
153	Morton
154	Mossey River
155	North Cypress
156	North Norfolk
157	Oakland
158	Ochre River
159	Odanah
161	Pembina
162	Pipestone
163	Portage La Prairie
164	Rhineland
165	Ritchot
166	Riverside
167	Roblin
168	Rockwood
169	Roland
170	Rosedale
171	Rossburn
172	Rosser
173	Russel
174	St. Andrews
175	Ste. Anne
176	St. Clements
177	St. Francois Xavier
178	St. Laurent
179	Ste. Rose
180	Saskatchewan
181	Shellmouth-Boulton
182	Shell River
183	Shoal Lake

Manitoba

Municipality Number	Municipality Name
184	Sifton
185	Siglunes
186	Silver Creek
187	South Cypress
188	South Norfolk
189	Springfield
190	Stanley
191	Strathclair
192	Strathcona
193	Swan River
194	Tache
195	Thompson
196	Turtle Mountain
197	Victoria
198	Victoria Beach
199	Wallace
200	Westbourne
201	West St. Paul
202	Whitehead
203	Whitemouth
204	Whitewater
205	Winchester
206	Woodlands
207	Woodworth
208	Headingley
590	Winnipeg, City
600	Alexander
601	Alonsa
602	Armstrong
604	Kelsey
605	Fisher
606	Grahamdale
607	Park (North)
609	Park (South)
610	Piney
611	Reynolds
612	Stuartburn
617	Mountain (South)
618	Mountain (North)
999	Northern Region

New Brunswick

County Number	County Name
1	St John County
2	Charlotte County
3	Sunbury County
4	Queens County
5	Kings County
6	Albert County
7	Westmorland County
8	Kent County
9	Northumberland County
10	York County
11	Carleton County
12	Victoria County
13	Madawaska County
14	Restigouche County
15	Gloucester County

Nova Scotia

County Number	County Name
1	Shelburne County
2	Yarmouth County
3	Digby County
4	Queens County
5	Annapolis County
6	Lunenburg County
7	Kings County
8	Hants County
9	Halifax County
10	Colchester County
11	Cumberland County
12	Pictou County
13	Guysbourough County
14	Antigonish County
15	Inverness County
16	Richmond County
17	Cape Breton County
18	Victoria County

Yukon

District Number	District Name
1	Dawson-Mayo
2	Kluane
3	Pelly-Faro-Carmacks
4	Watson Lake
5	Whitehorse

Expense Code List

Code	Expenses
9661	Containers and twine
9662	Fertilizer and soil supplements
9663	Pesticides and chemical treatments
9665	Insurance premiums (crop or production)
9713	Veterinary fees, medicine, and breeding fees
9714	Minerals and salts
9764	Machinery (gasoline, diesel fuel, oil)
9799	Electricity
9801	Freight and shipping
9802	Heating fuel
9815	Arm's length salaries
9822	Storage/drying
9836	Commissions and levies
9953	Private insurance premiums for allowable commodities

Units of Measurement Code List

Code	Description
1	Pounds
2	Tonnes
4	Bushels
5	Kilograms
7	Small Bales
8	Large Bales
10	Litres
16	CWT
64	Other

Productive Capacity List

Code	Description	Units
100	Alpaca	Number of females that have birthed
101	Bison	Number of females that have birthed
102	Feeder Bison (fed up to 700 lbs)	Number of animals fed
103	Finished Bison (fed over 701 lbs)	Number of animals fed
104	Cattle	Number of females that have birthed
105	Feeder cattle (fed up to 900 lbs)	Number of animals fed
106	Finished cattle (fed over 901 lbs)	Number of animals fed
108	Chicken, Layers, Broiler Eggs for Hatching	Number of producing hens
109	Chicken, Layers, Eggs for Consumption	Number of producing hens
111	Finished Dairy Cattle (fed over 901 lbs)	Number of animals fed
112	Feeder Dairy Cattle (fed up to 900 lbs)	Number of animals fed
113	Dairy	Number of kg of butterfat/day
115	Deer	Number of females that have birthed
116	Ducks, Broiler	Number sold
117	Elk	Number of females that have birthed
118	Elk, Bulls Producing Velvet	Number of bulls producing
119	Emu	Number of females that have birthed
121	Geese, Broiler	Number sold
122	Goats	Number of females that have birthed
123	Hogs, Farrow to Finish	Number of females that have birthed
124	Hogs, feeders (fed over 51 lbs)	Number of animals fed
125	Hogs, nursery (fed up to 50 lbs)	Number of animals fed
126	Honey Bees, Producing (Hives)	Number of hives producing
127	Horses	Number of females that have birthed
128	Pregnant Mare Urine (PMU) produced	Number of grams contracted
129	Leaf Cutter Bees, Producing (Gallons)	Number of gallons of bees pollinating
130	Llama	Number of females that have birthed
132	Ostrich	Number of females that have birthed
136	Reindeer	Number of females that have birthed
137	Rheas	Number of females that have birthed
138	Sheep	Number of females that have birthed
140	Wild Boar	Number of females that have birthed
141	Custom Fed Cattle	Number of animal feed days
142	Custom Fed Hogs	Number of animal feed days
143	Chicken, Broilers	Number of kg produced
144	Turkey, Broilers	Number of kg produced
145	Hogs, Farrowing	Number of females that have birthed
149	Semen, Hogs	Number of straws sold
150	Semen, Elks	Number of straws sold
151	Semen, Cattle	Number of straws sold
152	Semen, Deer	Number of straws sold
153	Turkey, Breeder, Hatching Eggs	Number of producing hens
154	Silkies, Broilers	Number sold

Productive Capacity List

Code	Description	Units
155	Silkies, Breeder, Hatching Eggs	Number of producing hens
156	Chicken, Taiwanese, Broilers	Number sold
157	Chicken, Taiwanese, Breeder, Hatching Eggs	Number of producing hens
158	Blue Leg, Broilers	Number sold
159	Blue Leg, Breeder Hatching Eggs	Number of producing hens
160	Partridge, Broilers	Number sold
161	Partridge, Breeder Hatching Eggs	Number of producing hens
162	Pheasant, Ring Neck, Broilers	Number sold
163	Pheasant, Ring Neck, Breeder Hatching Eggs	Number of producing hens
164	Pheasant, White, Broilers	Number sold
165	Pheasant, White, Breeder, Hatching Eggs	Number of producing hens
166	Quail, Broilers	Number sold
167	Quail, Breeder Hatching Eggs	Number of producing hens
168	Ducks, Breeder Hatching Eggs	Number of producing hens
169	Geese, Breeder Hatching Eggs	Number of producing hens
170	Squab, Breeding Set	Number of breeding sets
171	Cattle, Bred Heifers	Number sold
172	Sheep, Feeders	Number of animals fed
173	Elk, Feeders	Number of animals fed
175	Deer, Feeders	Number of animals fed
176	Horse, Feeders	Number of animals fed
177	Wild Boar, Finishers	Number of animals fed
178	Donkeys	Number of females that have birthed
180	Hogs, Gilts	Number sold
181	Custom Fed Bison	Number of animal feed days
182	Custom Fed Sheep	Number of animal feed days
183	Goats, Feeders	Number of animals fed
184	Custom Fed, Goats	Number of animal feed days
186	Red Deer, Bulls Producing Velvet	Number of bulls producing
187	Red Deer	Number of females that have birthed
188	Semen, Red Deer	Number of straws sold
190	Custom Feeders Elk	Number of animal feed days
191	Goats, Dairy	Number of females in milk producing herd
192	Semen, Horse	Number of straws sold
193	Chinchillas	Number of females that have birthed
194	Fox	Number of females that have birthed
195	Mink	Number of females that have birthed
196	Rabbits	Number of females that have birthed
197	Chicken, Pullets	Number of animals fed
198	Custom fed, Chicken, Pullets	Number of animals fed
199	Turkey, Poults	Number of poults hatched